



VAL VERDE COUNTY COMMISSIONER’S COURT MINUTES

JUNE 13TH REGULAR TERM, A.D. 2016

- 1. CALL TO ORDER.
- 2. DETERMINATION THAT A QUORUM IS PRESENT:

BE IT REMEMBERED that on this the 13th day of June A.D. 2016 at 9:00 o’clock A.M., after due notice was given by posting of the attached Agenda; the Honorable Val Verde County Commissioners’ Court convened in REGULAR SESSION. The meeting was called to order, the following members being present and constituted a quorum: Efrain V. Valdez, County Judge, Presiding; Ramiro V. Ramon, Commissioner of Precinct No. 1; Absent; Lewis Owens, Commissioner of Precinct No. 2; Robert “LeBeau” Nettleton; Commissioner of Precinct No. 3; Gustavo Flores, Commissioner of Precinct No. 4; and Generosa Gracia-Ramon, County Clerk; when the following proceeding was had to wit:

- 3. The Court recited the Pledge of Allegiance to the Flag.
- 4. Approving Minutes of Previous Meeting(s):

May 9th – no corrections

May 18th – no corrections

May 26th – no corrections

ORDER #16-220	MOTION	2 ND	AYES	NOES	ABSTAIN	TABLE
	N	F	R, O, N, F			
			EVV			

5. CITIZENS’ COMMENTS:

- 1. Ramiro Guzman presentation-Elections Administrator-consider funding during budget process.
- 2. Sandra Fuentes – Elections Administration Commission/Administrator.
- 3. Janie Ramon –Proposed creation of Elections Administrator.

NOTICE IS HEREBY GIVEN TO THE PUBLIC THAT THE FOLLOWING ITEMS WILL BE DISCUSSED AND POSSIBLE ACTION MAY BE TAKEN BY THE VAL VERDE COUNTY COMMISSIONERS COURT:

MOTION KEY:
EFRAIN V VALDEZ= EVV
COMM RAMON=R
COMM OWENS=O
COMM NETTLETON=N
COMM FLORES= F

QUORUM

- ☒ COUNTY JUDGE
- ☒ EP Judge’s Staff
- ☐ Judge’s Staff
- ☒ A COMM. PRCT# 1
- ☒ COMM. PRCT# 2
- ☒ COMM. PRCT# 3
- ☒ COMM. PRCT# 4

ATTENDING

COUNTY STAFF/DEPTS:

- ☒ COUNTY ATTY
- ☒ DM COUNTY ATTY STAFF
- ☒ SS COUNTY ATTY STAFF
- ☒ DISTRICT CLERK
- ☒ IT
- ☒ SHERIFF
- ☐ SHERIFF’S STAFF
- ☒ AUDITOR
- ☒ TREASURER
- ☒ PURCHASING
- ☒ HR
- ☐ TAX COLLECTOR
- ☒ RISK MGMT
- ☒ FIRE DEPT
- ☐ EMERGENCY MGMT
- ☐ JP #1
- ☒ JP #2
- ☐ JP #3
- ☒ JP #4
- ☒ OTHER S.BERG

MOTION KEY: EFRAIN V VALDEZ= EVV; COMM RAMON=R; COMM OWENS=O; COMM NETTLETON=N; COMM FLORES=F

Approved: Regular Meeting 8/8/2016 (Tabled: 7/11/16)

Julio C. Flores, Citizen

6. Discussion and possible action on dedicating a park in honor of Judge Felix Barrera Sr. that is located on north of Casa De La Cultura, next of Rotary park and across from Brown Plaza.

ORDER
N/A

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
			No action taken				

Tricia Cortez, Executive Director, Rio Grande International Study Center

7. Discussion with possible action to pass a Resolution in support of the U.S. Department of Agriculture Integrated Pest Management (mechanical/biological) process to control giant river cane, Arundo Donax, and condemning the aerial herbicide application of chemicals and herbicides directly onto the banks of the Rio Grande; and any other matters incident thereto.

ORDER
#16-221

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
N	O		Motion to approve Resolution		N, O, F		
					EVV		

Efrain V. Valdez, County Judge

8. Discussion and possible action on moving payroll back to Treasurer's office.

ORDER
N/A

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
			Judge announced item would be tabled.				

9. Acceptance of the 2014-2015 Independent Auditor's report.

ORDER
#16-222

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
O	F		Motion to accept Auditor's Report with		O, N, F		
			Correction on pg. 29 #7 to include S/L & A/L		EVV		
			Amounts.				

10. Recognition and appreciation to Quad Counties, Simon Sotelo, Executive Director and staff, Long Term Recovery.

ORDER
N/A

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
			Item was tabled.				

MOTION KEY: EFRAIN V VALDEZ= EVV; COMM RAMON=R; COMM OWENS=O; COMM NETTLETON=N; COMM FLORES=F

Approved: Regular Meeting 8/8/2016 (Tabled: 7/11/16)

11. Discuss and act on Election Administration Commission.

ORDER N/A	MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
				Presentation, no action taken.				

Lewis G. Owens, Jr., County Commissioner Pct. #2

12. Discussion and possible action on air life service from Del Rio for citizens or employees of Val Verde County.

ORDER N/A	MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NO	ABST
				Presentation only				
				\$11,250 to cover all County employees.				

13. Discussion and possible action on the lease agreement between the Val Verde County Fairgrounds and the Del Rio 4X4 mud racing (June 25, 2016).

ORDER #16-223	MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
	O	F		Motion to enter lease with Del Rio		N, O, F		
				4X4 mud racing & authorize judge to sign		EVV		

14. Discussion and possible action on purchasing a truck or trailer for animal control and the ability to pay out of cycle.

ORDER #16-224	MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
	O	N		Motion to purchase truck or trailer up to		N, O, F		
				\$3000, pay out of contingency and pay		EVV		
				Out of cycle				

Gustavo Flores, County Commissioner Pct. 4

15. Discussion and possible action the Amistad Acres Road project.

ORDER #16-225	MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	TABLE
	F	N		Motion to terminate the project & send			O	After Ex. Session
				Money back to the State in the amount				
				Of \$188,000 to be paid from contingency.				
				See Order #16-250.				

Clerk’s Note: Commissioner Nettleton withdrew his second to the motion after executive session.

MOTION KEY: EFRAIN V VALDEZ= EVV; COMM RAMON=R; COMM OWENS=O; COMM NETTLETON=N; COMM FLORES=F

Approved: Regular Meeting 8/8/2016 (Tabled: 7/11/16)

Rogelio Musquiz Jr., County Purchasing Agent

16. Discussion and possible action on the recommendation from the RFP selection committee to award a contract for Bank Depository Services.

ORDER
#16-226

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
N	F		Motion to accept both banks; The Bank &		N,F		O
			Trust and Texas Community Bank as		EVV		
			Depositories for the County.				

17. Discussion and possible action on submitted request for Qualifications (RFP) for the administration of the Defense Economic Adjustment Assistance Grant (DEAAG) project.

ORDER
#16-227

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
N	O		Motion to approve Esser & Co. for		N,F,O		
			Administrative services on the DEAAG		EVV		
			Project.				

18. Discussion and possible action on submitted request for proposal (REP) for the Transportation for Autopsy services.

ORDER
#16-228

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
N	F		Motion not to accept any proposal &		N,F,O		
			Purchasing agent to notify all entities		EVV		

19. Discussion and possible action on submitted request for qualifications (REQ) for the development of a recreation parks, & Open Space Master Plan.

ORDER
#16-229

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
O	N		Motion to Appoint Commissioner		N,F,O		
			Nettleton, Roy Musquiz and Frank Lowe		EVV		
			To review REQ for Open Space Master Plan.				

20. Discussion and possible action on Bid award for the Val Verde County Library Expansion Project furniture, furnishing, and equipment bid solicitations.

ORDER
#16-230

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
O	N		Motion to table		N, O, F		
					EVV		

MOTION KEY: EFRAIN V VALDEZ= EVV; COMM RAMON=R; COMM OWENS=O; COMM NETTLETON=N; COMM FLORES=F

Approved: Regular Meeting 8/8/2016 (Tabled: 7/11/16)

21. Requesting authorization for the purchase of listed items from Capital Outlay:

Computer Equipment \$1,200.00 Risk Mgt.
Furnishings \$1,000.00 Human Resources

ORDER
#16-231

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
N	F		Motion to Approve purchase as long as		N, O, F		
			money available in Department’s budget.		EVV		

Roger Cerny, County Risk Management Officer

22. Discussion and possible action to act on an appeal to commissioner’s court regarding an application for a variance to meet set back requirement for construction on lot 35 ABLKF Lakeridge Estates.

ORDER
#16-232

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
N	F		Motion to approve variance as		N, F, O		
			Presented.		EVV		

Graciela Monday, County Librarian

23. Discussion and possible action regarding library booking contract with David Kleven, Animal Edutainment, Inc.

ORDER
#16-233

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
N	F		Motion to approve \$750 expenditure to		N, O, F		
			be reimbursed by Friends of the Library		EVV		
			and County Attorney to review any				
			booking contract to be signed.				

Joe Frank Martinez, County Sheriff

24. Discussion and possible action on requesting authorization to be allow to repair the damages to the Val Verde Sheriff’s office roof (cause by hail storm) utilizing the remaining insurance funds..

ORDER
#16-234

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
N	O		Motion to approve the use of the		N, O, F		
			balance of insurance proceeds to repair		EVV		
			roof damage to Sheriff’s Office.				

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25. Discussion and possible action on authorizing Sheriff Joe Frank Martinez to make a payment out of cycle for item purchased through Stone Garden grant.

ORDER
#16-235

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
N	F		Motion to approve the payment of		N, O, F		
			\$3600 from Stone Garden grant funds		EVV		
			And payment to be made out of cycle.				

26. Presentation on Sec 614.051 of the Government Code; allowing the Purchase of Firearm by Honorably Retired Peace Officer.

ORDER
#16-236

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
O	N		Motion to approve as presented.		N, O, F		
					EVV		

27. Discussion and possible action authorizing Sheriff Joe Frank Martinez to sign a Memorandum of Agreement between Laughlin Air Force Base and the Val Verde County Sheriff's office for confinement of military inmates in Val Verde County Correctional Facility.

ORDER
#16-237

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
O	N		Motion to approve as presented.		N, O, F		
					EVV		

George Sosa, County Veterans Service Officer

28. Consideration to rent new Veterans office space containing a lobby, reception room, 4 offices, 2 disability enable restrooms, and disability parking lot. This space will enable veterans' office to properly service 4,000 veterans and 12,000 veterans' family members, and meet mandated privacy and disability requirements. Estimated monthly lease payment \$2,000 to \$2,400 1,600 square feet to 2,400 square feet.

ORDER
#16-238

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
N	O		Motion to authorize the County Judge and		N,O		
			Commissioner Flores to meet with Middle Rio		F		
			Grande Development Council regarding a possible		EVV		
			Lease for the Veterans Office.				

Aaron Rodriguez, County Treasurer

29. Monthly Treasurer's Report.

MOTION KEY: EFRAIN V VALDEZ= EVV; COMM RAMON=R; COMM OWENS=O; COMM NETTLETON=N; COMM FLORES=F

Approved: Regular Meeting 8/8/2016 (Tabled: 7/11/16)

ORDER
#16-239

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
O	N		Motion to approve as presented.		N, O		
					EVV		

Clerk’s Note: Commissioner Flores was not present during voting of this motion.

Fred Hernandez, District Attorney

30. Discussion and possible action on requesting Val Verde County’s fourth quarter contribution in the amount of \$101,735.82 for fiscal year 2016-2016.

ORDER
#16-240

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
O	N		Motion to approve the request as		N, O		
			Presented.		EVV		

Clerk’s Note: Commissioner Flores was not present during voting of this motion.

Ramiro G. Barrera, IT Specialist

31. Review and take possible action on approving of CFS policy change request forms for two separate departments.

ORDER
#16-241

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
N	O		Motion to Approve CFS request by		N, O		
			County Library – 83 rd Library.		EVV		

Clerk’s Note: Commissioner Flores was not present during voting of this motion.

32. Present for the courts review, report from PIWIK on official county website. No action necessary, informational purposes.

ORDER
N/A

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
			Presentation only, no action taken.				

Clerk’s Note: Commissioner Flores returned to the meeting.

MOTION KEY: EFRAIN V VALDEZ= EVV; COMM RAMON=R; COMM OWENS=O; COMM NETTLETON=N; COMM FLORES=F

Approved: Regular Meeting 8/8/2016 (Tabled: 7/11/16)

33. Consider and possibly accept donation from Mr. Lucas Damico, in the form of misc., IT equipment.

ORDER
#16-242

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
N	F		Motion to approve and accept donation		N, O, F		
			From Mr. Lucas Damico (LAFB).		EVV		

Juanita Barrera, HR Director

List below are several personnel matters which need to be part of the upcoming February agenda for HR reporting period from January 7, 2016 through February 3, 2016.

34. Jo Ann Cervantes, District Clerk, requesting that Frank Lowe, County Auditor, start issuing checks to Vanessa Williams, with an annual salary of \$24,745.06, effective May 16, 2016. Vanessa Williams has been promoted to Deputy Clerk III. Ms. Williams is replacing Denise Salazar who has resigned.
35. Jo Ann Cervantes, District Clerk, requesting that Frank Lowe, start issuing checks to Ana Guia, with an annual salary of \$20,750.00 effective May 16, 2016. Ana Guia has been promoted to Deputy Clerk II. Ms. Guia is replacing Vanessa Williams who was promoted.
36. Jo Ann Cervantes, District Clerk, requesting to have Mr. Frank Lowe, start issuing checks to Julieta Thomas, Deputy Clerk I with an annual salary of \$19,712.50 effective May 16, 2016. Ms. Thomas is replacing Ana Guia who was promoted.
37. Graciela Monday, Librarian, requesting that Frank Lowe, start issuing checks to Jaqueline Gonzalez, Part-Time Librarian with any hourly rate of \$7.25 effective June 6, 2016. Ms Gonzalez will be working through the August, 2016.
38. Graciela Monday, Librarian, requesting that Frank Lowe, start issuing checks to Beatriz Navarro, Part-Time Librarian with an hourly rate of \$7.25 effective May 16, 2016. Ms. Navarro is replacing Elizabeth Archia who was promoted.
39. Graciela Monday, Librarian, requesting to have Mr. Frank Lowe, County Auditor stop issuing checks to Graciela Davila, Part-Time Librarian I effective May 12, 2016. Ms Davila was terminated.
40. Juanita Barrera, HR Director, requesting to have Mr. Frank Lowe, County Auditor stop issuing checks to Clare Aycock, Assistant HR Director effective May 16, 2016. Ms. Aycock has resigned.

Clerk's Note: See #41 after #59 below.

MOTION KEY: EFRAIN V VALDEZ= EVV; COMM RAMON=R; COMM OWENS=O; COMM NETTLETON=N; COMM FLORES=F

Approved: Regular Meeting 8/8/2016 (Tabled: 7/11/16)

42. Beatriz Munoz, Tax Assessor/Collector, requesting to have Frank Lowe, County Auditor, stop issuing checks to Maria Arreola, Deputy Clerk effective May 31, 2016. Ms. Arreola has resigned.
43. Beatriz Munoz, Tax Assessor/Collector, requesting to have Mr. Frank Lowe, County Auditor, start issuing checks to Martha Diaz, Deputy Clerk, with an annual salary of \$19,712.50 effective June 1, 2016. Ms. Diaz has been promoted from Part-time to Full time. Ms. Diaz is replacing Maria Arreola who has resigned.
44. Rogelio Musquiz, Purchasing Agent, requesting to have Mr. Frank Lowe, County Auditor stop issuing checks to Maria Martinez, Purchasing Assistant effective May 31, 2016. Ms. Martinez has resigned.
45. Rogelio Musquiz, Purchasing Agent, requesting to have Mr. Frank Lowe, County Auditor start issuing checks to Melissa Vasquez, Purchasing Assistant, with an annual salary of \$22,825.00 effective June 16, 2016. Ms. Vasquez is replacing Maria Martinez who has resigned.
46. Joe Frank Martinez, Sheriff, requesting that Frank Lowe, County Auditor, start issuing checks to Charles B. Mendeke, Deputy Sheriff/Patrol (Cadet) with an annual salary of \$31,125.00 effective May 9, 2016. Mr. Mendeke is replacing Jose Castorena, who has resigned.
47. Joe Frank Martinez, Sheriff, requesting that Frank Lowe, County Auditor, stop issuing checks to Jeannette Mendoza, State Records Clerk, effective May 20, 2016. Ms. Mendoza has resigned.
48. Joe Frank Martinez, Sheriff, requesting that Frank Lowe, County Auditor, start issuing checks to Nataly Owens-Sanchez who has been promoted to State Records Clerk with an annual salary of \$25,528.81 effective May 23, 2016. Ms. Owens-Sanchez is replacing Jeannette Mendoza, who has resigned.
49. Joe Frank Martinez, Sheriff, requesting to have Juan Herrera, transferred to Bailiff from Transport with no change in salary, effective May 28, 2016. Mr. Herrera is replacing Fidel Navarro, who had resigned.
50. Joe Frank Martinez, Sheriff, requesting that Frank Lowe, County Auditor, start issuing checks to Shaun M. Davis, Deputy Sheriff/Patrol (Cadet) with an annual salary of \$31,125.00 effective May 31, 2016. Mr. Davis is replacing Juan Herrera who transferred.
51. Joe Frank Martinez, Sheriff, requesting to have Gerald Martinez, transferred to Receptionist from Clerk with no change in salary, effective May 28, 2016. Mr. Martinez is replacing Nataly Owens-Sanchez, who was promoted.

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Approved: Regular Meeting 8/8/2016 (Tabled: 7/11/16)

52. Joe Frank Martinez, Sheriff, requesting to have Rosalinda Zuniga, transferred to Clerk from State Records Clerk with no change in salary, effective May 28, 2016. Ms. Zuniga is replacing Gerald Martinez, who was transferred.

53. Joe Frank Martinez, Sheriff, requesting that Frank Lowe, County Auditor, stop issuing checks to Tracy Humphreys, Amistad Intelligence (Management Analyst HIDTA/AIC), effective May 27, 2016. Ms. Humphreys has resigned.

54. Joe Frank Martinez, Sheriff, requesting that Frank Lowe, start issuing checks to Noemi Guerra, with an annual salary of \$45,312.39 effective May 30, 2016. Noemi Guerra has been promoted to Amistad Intelligence (Management Analyst HIDTA/AIC). Ms. Guerra is replacing Tracy Humphreys who has resigned.

55. Joe Frank Martinez, Sheriff, requesting to have Pamela Glover, Transferred to State Records Clerk from Communications Operator with an annual salary of \$19,712.50, effective May 30, 2016. Ms. Glover is replacing Rosalinda Zuniga who was transferred to Clerk.

56. Joe Frank Martinez, Sheriff, requesting that Frank Lowe, County Auditor, start issuing checks to Warren Siller, Telecommunications Operator, with an annual salary of \$20,750.00 effective June 6, 2016. Mr. Siller is replacing Pamela Glover who transferred.

57. Joe Frank Martinez, Sheriff, requesting that Frank Lowe, County Auditor, stop issuing checks to David Kelley, Deputy Sheriff, effective May 31, 2016. Mr. Kelley has resigned.

58. Joe Frank Martinez, Sheriff, requesting that Frank Lowe, County Auditor, start issuing checks to Dee Jimenez, Deputy Sheriff/Patrol (Cadet) with an annual salary of \$31,125.00 effective June 6, 2016. Ms. Jimenez is replacing David Kellye who has resigned.

59. Joe Frank Martinez, Sheriff, requesting that Frank Lowe, County Auditor, stop issuing checks to Daisy Mireles, Deputy Sheriff, effective June 3, 2016. Ms. Mireles was terminated.

**ORDER
#16-243**

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
N	O		Motion to approve HR items #34 thru		N, O, F		
			#59 as presented, except #41.		E V V		

41. Juanita Barrera, HR Director, requesting to have Mr. Frank Lowe, County Auditor start issuing checks to Nereida Rubio, HR Assistant/Benefit Coordinator with an annual salary of \$25,937.50 effective May 16, 2016. Consideration of base pay change to 30,000 is being requested and approval of the new Job Description. This position involves a lot of work with employee benefits plus the additional duties with payroll timekeeping. Ms. Rubio is replacing Clare Aycock who resigned.

MOTION KEY: EFRAIN V VALDEZ= EVV; COMM RAMON=R; COMM OWENS=O; COMM NETTLETON=N; COMM FLORES=F

Approved: Regular Meeting 8/8/2016 (Tabled: 7/11/16)

**ORDER
#16-244**

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
N	F		Motion to approve new job description,		N,F, R		O
			at current salary of \$25,937.50 and to		E V V		
			consider change in base pay (\$30,000)				
			In the new budget.				

Frank Lowe, County Auditor

60. Monthly Auditor's Report.

**ORDER
#16-245**

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
N	F		Motion to approve as presented.		N, O, F		
					EVV		

61. Discussion and possible action for 2015/2016 budget Amendments.

**ORDER
#16-246**

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
R	N		Motion to approve as follows:		N, O,		
			1. Purchasing-\$215 from Office Supplies to Copier Expense;		F, EVV		
			2. Fire Department: from \$6,229.00 savings				
			From 3 Assistants; \$1,500 to Travel & Training				
			& \$5,423 to Office Supplies;				
			3. 8rd District Court: \$2,000.00 from				
			Jury Fund to Office Supplies.				

62. Discussion and possible action on approval for bills with PO issues.

**ORDER
#16-247**

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
N	F		Motion to approve the list.		N,O,F		
					E V V		

Ana Markowski Smith, County Attorney

63. Discussion and possible action on a renewal agreement with Lexis/Nexis legal research service.

**ORDER
#16-248**

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
N	F		Motion to approve renewal agreement with		N, O, F		
			Lexis/Nexis legal research service and		EVV		
			Authorize the County Attorney to sign.				

MOTION KEY: EFRAIN V VALDEZ= EVV; COMM RAMON=R; COMM OWENS=O; COMM NETTLETON=N; COMM FLORES=F

64. Discussion and possible action regarding electioneering on the county courthouse square.

ORDER

#16-249

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
N	O		Motion to adopt a no electioneering (curb to curb area) for the county courthouse square during elections.		N, O, F		
					EVV		

Executive Session items that may result in action in open session thereafter:

65. 1. Ana Markowski Smith, County Attorney, requesting Executive Session pursuant to Texas Government Code §551.071(1)(A), attorney/client consultation regarding contemplated litigation and possible action in open session thereafter.
2. Ana Markowski Smith, County Attorney, requesting Executive Session pursuant to Texas Government Code §551.071(2), consultation which is governed by the attorney/client privilege and possible action in open session thereafter.
3. Ana Markowski Smith, County Attorney, requesting Executive Session pursuant to Texas Government Code §551.072, regarding the purchase , exchange, lease, or value of real property and possible action in open session thereafter.

Commissioners Court reserves the right to hear any of the above agenda items that qualify for an executive session in an executive session by publicly announcing the applicable section number of the Open Meetings Act (Chapter 551 of the Texas Government Code) that justifies executive session treatment.

<p>EXECUTIVE SESSION: <u> v </u> §551.071(1) (A) <u> v </u> §551.071(2) <u> </u> §551.071(1) (B)</p> <p><u> v </u> §551.072 <u> </u> OTHER <u> </u> BEGAN @ 11:10 AM ENDED @ 11:50 AM</p> <p>BREAK @ <u> </u> RESUMED @ <u> </u> ACTION AFTER EX: <u> None </u></p>
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ORDER

#16-250

MOTION	2 ND	AMEND	AMENDMENT/NOTES	ACCEPT	AYES	NOES	ABST
F	N		Motion to terminate Amistad Acres Road Project, return grant monies and pay \$188,000 from the contingency to the State.		F, E V V	N, O	
			See Agenda item #15.				

Clerk's Note: Motion did not pass due to tie vote.

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Approved: Regular Meeting 8/8/2016 (Tabled: 7/11/16)

Citizen, Pat Fritz, was recognized at this time to comment on the Amistad Acres Road project. Ms. Fritz reminded the Court that it has been 7 years and 3 Judges waiting for this project to be completed and yet project had never been bid. She felt that residents had been done wrong and not done fairly. She also asked if there was anything that they could do to help the County complete the project. She recommended the Court look at how much tax had been increased lately in that area and if these taxes were to be collected, it could be enough to pave the road without a grant. She requested that the Court reconsider.

66. Approving subdivision Plats.

ORDER #16-251	MOTION	2 ND	PRCT	OWNER/PROPERTY DESCRIPTION	SUBMIT	AYES	NOES	ABST
	N	F	3	Motion to Approve Wolf Creek plat as presented.		N, F, O		
						EVV		
ORDER #16-252	N	F	3	Motion to approve amended plat as presented.		N, F, O		
						E V V		

67. Approving Certificates of Compliance

ORDER N/A	MOTION	2 ND	PRCT	OWNER/PROPERTY DESCRIPTION	ACCEPT	AYES	NOES	ABST
				None presented.				

68. Approving Monthly Reports from Elected Officials:

ORDER #16-253	MOTION	2 ND	PRCT	OWNER/PROPERTY DESCRIPTION	ACCEPT	AYES	NOES	ABST
	N	O		Motion to Approve as presented.		N, O, F		
						EVV		

69. Approving bills for payment:

MOTION KEY: EFRAIN V VALDEZ= EVV; COMM RAMON=R; COMM OWENS=O; COMM NETTLETON=N; COMM FLORES=F

Approved: Regular Meeting 8/8/2016 (Tabled: 7/11/16)

		NOTES	AMOUNT	HOLD	REMOVE	ABST
INCLUDING:		Trinity's Mortuary Bill (total billed \$3,500.00)	\$ 1,750		\$1,750	
		Mueller—metal for 4H Show Barn and Precinct. 2	\$32,000			
		Bleachers – Texas Federal Surplus	\$ 450			
		GW Cox Mortuary Bill	\$ 250			
EXCLUDING:		City of Del Rio Nutrition Program \$2,000.00 Request		X		

ORDER
#16-254

MOTION	2 ND	PRCT	OWNER/PROPERTY DESCRIPTION	ACCEPT	AYES	NOES	ABST
N	O		Motion to Approve payment of one- half (1/2)		N, O, F		
			(\$1,750.00) of the Trinity Mortuary bill.		EVV		
N	O		Motion to approve payment to Mueller for		N, O, F		
			\$32,000.00 (metal) and Texas Federal Surplus		E V V		
			For \$450 for bleachers.				

ORDER
#16-255

70. Elected official's comments:

Commissioner Owens reported that the slab had been poured and framing had started for the Battered Women's Shelter along with the metal for the Show Barns.

71. Judge's Comments: None

72. Adjourn:

The foregoing, recorded in Volume 46, pages 477-657, inclusive, was on this the 8th day of August, A.D. 2016, read and is hereby **APPROVED**.

Respectfully submitted,



EFRAIN V. VALDEZ
COUNTY JUDGE

ATTEST:



GENEROSA GRACIA-RAMON
VAL VERDE COUNTY CLERK



MOTION KEY: EFRAIN V VALDEZ= EVV; COMM RAMON=R; COMM OWENS=O; COMM NETTLETON=N; COMM FLORES=F

County of Val Verde



Efrain V. Valdez

County Judge

P.O. Box 4250
Del Rio, TX 78841
Email: evaldez@valverdecountry.org

Phone (830) 774-7501
Fax (830) 775-9406

AGENDA/NOTICE

VAL VERDE COUNTY COMMISSIONERS COURT
June 2016 REGULAR TERM

**Old County Court at Law
207 B East Losoya Street
Del Rio, TX**

June 13, 2016 at 9:00 AM

1. Call to order.
2. Determination that a quorum is present.
3. Pledge of allegiance.
4. Approval of minutes from previous meetings.
5. Citizen's Comments.

**NOTICE IS HEREBY GIVEN TO THE PUBLIC THAT THE FOLLOWING ITEMS
WILL BE DISCUSSED AND POSSIBLE ACTION MAY BE TAKEN BY THE VAL
VERDE COUNTY COMMISSIONERS COURT:**

Julio C. Flores, Citizen

6. Discussion and possible action on dedicating a park in honor of Judge Felix Barrera Sr. that is located on north of Casa De La Cultura, next to Rotary park and across from Brown Plaza.

Tricia Cortez, Executive Director, Rio Grande International Study Center

7. Discussion with possible action to pass a Resolution in support of the U.S. Department of Agriculture Integrated Pest Management (mechanical/biological) process to control giant river cane, Arundo Donax, and condemning the aerial herbicide application of chemicals and herbicides directly onto the banks of the Rio Grande; and any other matters incident thereto.

Efrain Valdez, County Judge

8. Discussion and possible action on moving payroll back to personnel office.
9. Acceptance of the 2014 -2015 Independent Auditor's report.
10. Recognition and appreciation to Quad Counties, Simon Sotelo, Executive Director and staff, Long Term Recovery.
11. Discuss and act on Election Administration Commission.

Lewis G. Owens, Jr., County Commissioner Pct. #2

12. Discussion and possible action on air life service from Del Rio for citizens or employees of Val Verde County.
13. Discussion and possible action on the lease agreement between the Val Verde County Fairgrounds and the Del Rio 4x4 mud racing (June 25, 2016).
14. Discussion and possible action on purchasing a truck or trailer for animal control and the ability to pay out of cycle.

Gustavo Flores, County Commissioner Pct. 4

15. Discussion and possible action regarding the Amistad Acres Road project.

Rogelio Musquiz Jr., County Purchasing Agent

16. Discussion and possible action on the recommendation from the RFP selection committee to award a contract for Bank Depository Services.
17. Discussion and possible action on submitted request for Qualifications (RFQ) for the administration of the Defense Economic Adjustment Assistance Grant (DEAAG) project.
18. Discussion and possible action on submitted request for proposal (REP) for the Transportation for Autopsy services.
19. Discussion and possible action on submitted request for qualifications (RFQ) for the development of a recreation, parks, & Open Space Master Plan.
20. Discussion and possible action on Bid award for the Val Verde County Library Expansion Project furniture, furnishing, and equipment bid solicitations.
21. Requesting authorization for the purchase of listed items from Capital Outlay.

Computer Equipment	\$1,200.00 Risk Mgt.
Furnishings	\$1,000.00 Human Resources

Roger Cerny, County Risk Management Officer

22. Discussion and possible action to act on an appeal to commissioner's court regarding an application for a variance to meet set back requirement for construction on lot 35ABLK F Lakeridge Estates.

Graciela Monday, County Librarian

23. Discussion and possible action regarding library booking contract with David Kleven, Animal Edutainment, Inc.

Joe Frank Martinez, County Sheriff

24. Discussion and possible action on requesting authorization to be allow to repair the damages to the Val Verde Sheriff's office roof (cause by hail storm) utilizing the remaining insurance funds.
25. Discussion and possible action on authorizing Sheriff Joe Frank Martinez to make a payment out of cycle for item purchased through Stonegarden grant.

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26. Presentation on Sec 614.051 of the Government Code; allowing the Purchase of Firearm by Honorably Retired Peace Officer.
27. Discussion and possible action authorizing Sheriff Joe Frank Martinez to sign a Memorandum of Agreement between Laughlin Air Force Base and the Val Verde County Sheriff's office for confinement of military inmates in Val Verde County Correctional Facility.

George Sosa, County Veterans Service Officer

28. Consideration to rent new Veterans office space containing a lobby, reception room, 4 offices, 2 disability enable restrooms, and disability parking lot. This space will enable veterans' office to properly service 4,000 veterans and 12,000 veterans' family members, and meet mandated privacy and disability requirements. Estimated monthly lease payment \$2,000 to \$2,400 1,600 square feet to 2,400 square feet.

Aaron Rodriguez, County Treasurer

29. Monthly Treasurer's Report.

Fred Hernandez, District Attorney

30. Discussion and possible action on requesting Val Verde County's fourth quarter contribution in the amount of \$101,735.82 for fiscal year 2015-2016.

Ramiro G. Barrera, IT Specialist

31. Review and take possible action on approving of CFS policy change request forms for two separate departments.
32. Present for the courts review, reports from PIWIK on official county website. No action necessary, informational purposes.
33. Consider and possibly accept donation from Mr. Lucas Damico, in the form of misc., IT equipment.

Juanita Barrera, County HR Director

Listed below are several personnel matters which need to be part of the upcoming June agenda for HR reporting period from May 9, 2016 through June 8, 2016.

34. Jo Ann Cervantes, District Clerk, requesting to have Mr. Frank Lowe, start issuing checks to Vanessa Williams, with an annual salary of \$24,745.06 effective May 16, 2016. Vanessa Williams has been promoted to Deputy Clerk III. Ms. Williams is replacing Denise Salazar who has resigned.

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35. Jo Ann Cervantes, District Clerk, requesting to have Mr. Frank Lowe, start issuing checks to Ana Guia, with an annual salary of \$20,750.00 effective May 16, 2016. Ana Guia has been promoted to Deputy Clerk II. Ms. Guia is replacing Vanessa Williams who was promoted.
36. Jo Ann Cervantes, District Clerk, requesting to have Mr. Frank Lowe, start issuing checks to Julieta Thomas, Deputy Clerk I with an annual salary of \$19,712.50 effective May 16, 2016. Ms. Thomas is replacing Ana Guia who was promoted.
37. Graciela Monday, Librarian, requesting to have Mr. Frank Lowe, start issuing checks to Jaqueline Gonzalez, Part-time Summer Helper with an hourly salary of \$7.25 effective June 6, 2016. Ms. Gonzalez will be working through the August, 2016.
38. Graciela Monday, Librarian, requesting to have Mr. Frank Lowe, start issuing checks to Beatriz Navarro, Part-Time Librarian with an hourly rate of \$7.25 effective May 16, 2016. Ms. Navarro is replacing Elizabeth Archila who was promoted.
39. Graciela Monday, Librarian, requesting to have Mr. Frank Lowe, County Auditor stop issuing checks to Graciela Davila, Part-time Librarian I effective May 12, 2016. Ms. Davila was terminated.
40. Juanita Barrera, HR Director, requesting to have Mr. Frank Lowe, County Auditor stop issuing checks to Clare Aycock, Assistant HR Director effective May 16, 2016. Ms. Aycock has resigned
41. Juanita Barrera, HR Director, requesting to have Mr. Frank Lowe, start issuing checks to Nereida Rubio, HR Assistant/Benefit Coordinator with an annual salary of \$25,937.50 effective May 16, 2016. Consideration of a base pay change to \$30,000 is being requested and approval of the new Job Description. This position involves a lot of work with employee benefits plus the additional duties with payroll timekeeping. Ms. Rubio is replacing Clare Aycock who resigned.
42. Beatriz Munoz, Tax Assessor/Collector, requesting to have Mr. Frank Lowe, County Auditor stop issuing checks to Maria Arreola, Deputy Clerk effective May 31, 2016. Ms. Arreola has resigned.
43. Beatriz Munoz, Tax Assessor/Collector, requesting to have Mr. Frank Lowe, County Auditor start issuing checks to Martha Diaz, Deputy Clerk, with an annual salary of \$19,712.50 effective June 1, 2016. Ms. Diaz has been promoted from Part-time to Full time. Ms. Diaz is replacing Maria Arreola who has resigned.
44. Rogelio Musquiz, Purchasing Agent, requesting to have Mr. Frank Lowe, County Auditor stop issuing checks to Maria Martinez, Purchasing Assistant effective May 31, 2016. Ms. Martinez has resigned.

45. Rogelio Musquiz, Purchasing Agent, requesting to have Mr. Frank Lowe, County Auditor start issuing checks to Melissa Vasquez, Purchasing Assistant, with an annual salary of \$22,825.00 effective June 16, 2016. Ms. Vasquez is replacing Maria Martinez who has resigned.
46. Joe Frank Martinez, Sheriff, requesting to have Mr. Frank Lowe, County Auditor start issuing checks to Charles B. Mendeke, Deputy Sheriff/Patrol (Cadet) with an annual salary of \$31,125.00 effective May 9, 2016. Mr. Mendeke is replacing Jose Castorena, who has resigned.
47. Joe Frank Martinez, Sheriff, requesting to have Mr. Frank Lowe, County Auditor stop issuing checks to Jeannette Mendoza, State Records Clerk, effective May 20, 2016. Ms. Mendoza has resigned.
48. Joe Frank Martinez, Sheriff, requesting to have Mr. Frank Lowe, County Auditor start issuing checks to Nataly Owens-Sanchez who has been promoted to State Records Clerk with an annual salary of \$25,528.81 effective May 23, 2016. Ms. Owens-Sanchez is replacing Jeannette Mendoza, who has resigned.
49. Joe Frank Martinez, Sheriff, requesting to have Juan Herrera, transferred to Bailiff from Transport with no change in salary, effective May 28, 2016. Mr. Herrera is replacing Fidel Navarro, who had resigned.
50. Joe Frank Martinez, Sheriff, requesting to have Mr. Frank Lowe, County Auditor start issuing checks to Shaun M. Davis, Deputy Sheriff/Patrol (Cadet) with an annual salary of \$31,125.00 effective May 31, 2016. Mr. Davis is replacing Juan Herrera who transferred.
51. Joe Frank Martinez, Sheriff, requesting to have Gerald Martinez, transferred to Receptionist from Clerk with no change in salary, effective May 28, 2016. Mr. Martinez is replacing Nataly Owens-Sanchez, who was promoted.
52. Joe Frank Martinez, Sheriff, requesting to have Rosalinda Zuniga, transferred to Clerk from State Records Clerk with no change in salary, effective May 28, 2016. Ms. Zuniga is replacing Gerald Martinez, who was transferred.
53. Joe Frank Martinez, Sheriff, requesting to have Mr. Frank Lowe, County Auditor stop issuing checks to Tracy Humphreys, Amistad Intelligence (Management Analyst HIDTA/AIC), effective May 27, 2016. Ms. Humphreys has resigned.
54. Joe Frank Martinez, Sheriff, requesting to have Mr. Frank Lowe, start issuing checks to Noemi Guerra, with an annual salary of \$45,312.39 effective May 30, 2016. Noemi Guerra has been promoted to Amistad Intelligence (Management Analyst HIDTA/AIC). Ms. Guerra is replacing Tracy Humphreys who has resigned.

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55. Joe Frank Martinez, Sheriff, requesting to have Pamela Glover, transferred to State Records Clerk from Communications Operator with an annual salary of \$19,712.50, effective May 30, 2016. Ms. Glover is replacing Rosalinda Zuniga who was transferred to Clerk.
56. Joe Frank Martinez, Sheriff, requesting to have Mr. Frank Lowe, County Auditor start issuing checks to Warren Siller, Telecommunications Operator, with an annual salary of \$20,750.00 effective June 6, 2016. Mr. Siller is replacing Pamela Glover who transferred.
57. Joe Frank Martinez, Sheriff, requesting to have Mr. Frank Lowe, County Auditor stop issuing checks to David Kelley, Deputy Sheriff, effective May 31, 2016. Mr. Kelley has resigned.
58. Joe Frank Martinez, Sheriff, requesting to have Mr. Frank Lowe, County Auditor start issuing checks to Dee Jimenez, Deputy Sheriff/Patrol (Cadet), with an annual salary of \$31,125.00 effective June 6, 2016. Ms. Jimenez is replacing David Kellye who has resigned.
59. Joe Frank Martinez, Sheriff, requesting to have Mr. Frank Lowe, County Auditor stop issuing checks to Daisy Mireles, Deputy Sheriff, effective June 3, 2016. Ms. Mireles was terminated.

Frank Lowe, County Auditor

60. Monthly Auditor's Report.
61. Discussion and possible action for 2015/2016 budget amendments.
62. Discussion and possible action on approval for bills with PO issues.

Ana Markowski Smith, County Attorney

63. Discussion and possible action on a renewal agreement with Lexis/Nexis legal research service.
64. Discussion and possible action regarding electioneering on the county courthouse square.
65. 1. Ana Markowski Smith, County Attorney, requesting Executive Session pursuant to Texas Government Code §551.071(1)(A), attorney/client consultation regarding contemplated litigation and possible action in open session thereafter.

2. Ana Markowski Smith, County Attorney, requesting Executive Session pursuant to Texas Government Code §551.071(2), consultation which is governed by the attorney/client privilege and possible action in open session thereafter.

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3. Ana Markowski Smith, County Attorney, requesting Executive Session pursuant to Texas Government Code §551.072, regarding the purchase, exchange, lease, or value of real property and possible action in open session thereafter.

Commissioners Court reserves the right to hear any of the above agenda items that qualify for an executive session in an executive session by publicly announcing the applicable section number of the Open Meetings Act (Chapter 551 of the Texas Government Code) that justifies executive session treatment.

Executive Session items that may result in action in open session thereafter;

66. Approving Subdivision plats.

67. Certificate of compliance.

68. Approving monthly reports from elected officials.

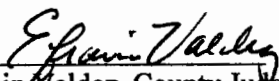
69. Approving bills for payment.

70. Elected official's comments.

71. Judge's comments:

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Our next Regular Commissioners Court Meeting will be July 11, 2016, @ 9:00 a.m.; **Agenda Items are due Wednesday, July 6, 2016 @ 12: 00 noon.**

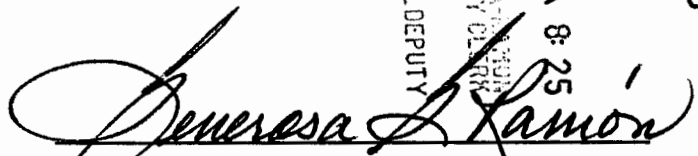

Efrain Valdez, County Judge
Val Verde County, Texas

**THIS NOTICE OF THE AGENDA WAS POSTED ON THE BULLETIN BOARD ON:
Thursday, June 9th, 2016 at 8:25 AM**

CERTIFICATE

I, the undersigned County Clerk, do hereby certify that the above **AGENDA/NOTICE/ADDENDUM** of the Val Verde County Commissioner's Court is a true and correct copy of the **AGENDA/NOTICE/ADDENDUM** as posted on the courthouse door of Val Verde County, at a place readily accessible to the general public at all times on the 9th day of June, 2016, at 8:25 o'clock a.m. and said **AGENDA/NOTICE/ADDENDUM** remained so posted continuously for at least 72 hours preceding the scheduled time of said meeting.




Generosa Gracia-Ramon
Val Verde County Clerk

FILED
2016 JUN 9 A 8:25
VAL VERDE COUNTY CLERK
DEPUTY

P.O. Box 4250 • Del Rio, TX 78841

RESOLUTION

OPPOSING A NEW PROPOSAL FROM STATE AND FEDERAL AUTHORITIES CALLING FOR AERIAL SPRAYING OF HERBICIDES ONTO THE BANKS OF THE RIO GRANDE OR THE ERADICATION OF ARUNDODONAX, aka CARRIZO CANE THAT CAN BE HARMFUL TO THE ENVIRONMENT AND HUMAN HEALTH

WHEREAS, the Rio Grande is an international river that provides water and life to approximately 6 million people; and,

WHEREAS, the river serves as a critical wildlife corridor; is home to a wide diversity of vegetation; and serves as the meeting point for the Central and Mississippi flyways, making it one of the most important bird migration routes in North America for hundreds of species birds; and,

WHEREAS, the Rio Grande is currently ranked as one of the 10 Most Endangered Rivers in the World, by the World Wildlife Fund; and,

WHEREAS, a prominent reason for the river's "endangered" designation is water scarcity fueled in part by the presence of invasive plant species inhabiting the river banks one of which is Giant River Cane, also known as *Arundo donax*, and more popularly, as "Carrizo" which consumes about 500 gallons of water per square meter and is neither vital to the ecology of the Rio Grande nor does it serve as a critical habitat for endangered species; and,

WHEREAS, Carrizo has become an obstacle for the U.S. Border Patrol in its mission to combat human and drug trafficking along the U.S.-Mexico border making Carrizo a natural foe to the river and national security; and,

WHEREAS, there is a broad consensus among the people of Laredo that Carrizo cane should be controlled to solve these dual problems; and,

WHEREAS, the U.S. Department of Agriculture continues to demonstrate, in scientifically peer-reviewed studies, success in reducing the Carrizo cane's biomass by using an effective combination of mechanical and biological methods through its ongoing "USDA-ARS" Area-Wide Arundo Integrated Pest Management (IPM) Program for the Rio Grande; and,

WHEREAS, the County of Val Verde has ascertained that the State of Texas led by the Texas State Soil and Water Conservation Board is planning to undertake a Carrizo cane

management project that will involve the use of aerial spraying of potent chemicals including Imazapyr, Imazamox, and Glyphosate, the latter of which is an identified carcinogen; and,

WHEREAS, according to a fact sheet prepared by the Washington State Department of Agriculture Imazapyr is highly mobile and persistent in soils. Evidence exists that besides contaminating groundwater and surface water, Imazapyr also contains an acid that can irritate the eyes, skin, and respiratory system in humans, and has been linked to Parkinson's Disease-like symptoms; and,

WHEREAS, communities along the border, from both the U.S.A. and the Republic of Mexico oppose the aerial spraying of such chemicals along the banks of the river, the borderland's only source of drinking water, and specifically, the people of Del Rio are of undivided mind that the U.S. and Texas Governments need to use biological agents and mechanical methods rather than herbicides to manage the Carrizo cane; and,

WHEREAS, the Mexican Government has stated that its water intake plants are unable to filter out these chemicals for drinking water, and Ciudad Acuna, Coahuila, Mexico as well as Nuevo Laredo, Tamaulipas, Mexico has protested the use of the chemicals fearing contamination of their drinking water; and,

WHEREAS, effective, alternative, mechanical-bio methods exist for addressing the Carrizo problem, including, applying chemical agents at ground levels; hand-cutting the cane, and introducing the Arundo Wasp that is a natural enemy of Carrizo laying its eggs only there, with its larvae having the effect of stunting the growth of Carrizo to where it can no longer thrive; and,

WHEREAS, work performed by the USDA along a 558-mile stretch of the Rio Grande, from Del Rio to Brownsville, using biological methods (Arundo Wasp) and a new cane topping method with special fitted tractors has yielded a 25% reduction in cane's biomass in the tested area, thereby demonstrating the feasibility of alternative methods of treating Carrizo that do not implicate any risk to the health of the public as does the aerial spraying of potentially harmful chemicals; and,


WHEREAS, in 2008, the Rio Grande International Study Center along with several Laredo neighborhoods were involved in a lawsuit that ended in a 2009 legal settlement with the U.S. Border Patrol forbidding, forever, any aerial spraying of Carrizo along a 16.1 mile stretch of riverbank in Laredo and its environs,

IT IS NOW, THEREFORE, HEREBY RESOLVED THAT:

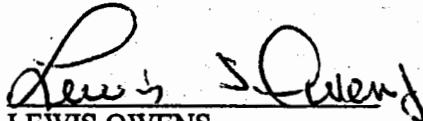
1. The foregoing preamble is hereby incorporated and made a part of this resolution as though fully set out; and,

2. That Val Verde County is against and opposes the use of aerial spraying of chemicals such as Imazapyr to eradicate or control the biomass of *Arundo Donax* growing along the riverbanks of the Rio Grande generally, and in the area of Del Rio, Texas in particular.
3. That Val Verde County is in favor of the use of alternative methods for the eradication and controlling of *Arundo Donax* now proliferating on the river banks of the Rio Grande including mechanical bio measures such as the introduction of the Arundo Wasp, and the use of the new cane topping method referred to herein, as well as the manual cutting of Carrizo along the river banks; and ,
4. Val Verde County, petitions the State of Texas to support the USDA's Arundo Pest Management (IPM) program in and around the Rio Grande and to avoid all methods that use potentially dangerous herbicides, especially aerially spraying herbicides, which the County has already condemned.

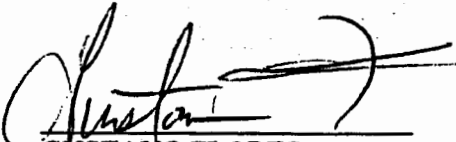
RESOLVED BY THE VAL VERDE COUNTY COMMISSIONERS COURT ON
THIS 13th DAY OF June, 2016.


EFRAIN VALDEZ
VAL VERDE COUNTY JUDGE

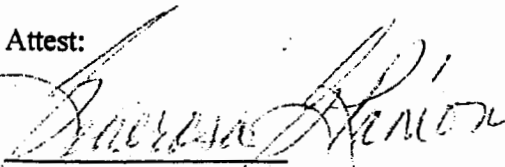
RAMIRO V. RAMON
COMMISSIONER PCT. 1


LEWIS OWENS
COMMISSIONER PCT. 2


ROBERT NETTLETON
COMMISSIONER PCT. 3


GUSTAVO FLORES
COMMISSIONER PCT 4.

Attest:


COUNTY CLERK



VAL VERDE COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
SEPTEMBER 30, 2015

PBSI

PATRICIA O. BROWN, CHIEF OF BUDGET
VAL VERDE COUNTY, TEXAS

VAL VERDE COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2015

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VAL VERDE COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2015

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ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2015

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FINANCIAL SECTION



PATTILLO, BROWN & HILL, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

INDEPENDENT AUDITORS' REPORT

To the Honorable Judge and
Members of the Commissioners' Court
Val Verde County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Val Verde County, Texas, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise of Val Verde County, Texas' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

RIO GRANDE VALLEY, TX
765 E. 7th Street
Brownsville, Texas 78520
956.544.7778
www.pbhcpa.com

HOUSTON, TX
281.671.6259
TEMPLE, TX
254.791.3460

WACO, TX
254.772.4901
ALBUQUERQUE, NM
505.266.5904


Governmental Audit
Quality Center

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Val Verde County, Texas, as of September 30, 2015, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note I to the financial statements, in 2015 the County adopted new accounting guidance, Governmental Accounting Standards (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27* and Governmental Accounting Standards (GASB) Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension schedules and OPEB schedule of funding progress on pages 4-7 and 34-39 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise of Val Verde County, Texas' basic financial statements. The combining and individual nonmajor fund financial statements and schedules and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 26, 2016, on our consideration of Val Verde County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering of Val Verde County, Texas' internal control over financial reporting and compliance.

Pattillo, Brown & Hill, LLP

Brownsville, Texas
May 26, 2016

VAL VERDE COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Val Verde County, Texas (the "County") we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of Val Verde County, Texas for the fiscal year ended September 30, 2015.

FINANCIAL HIGHLIGHTS

The net position of Val Verde County, Texas as of the close of fiscal year 2015 were \$10,614,795. Of this amount, \$651,478 was reported as "unrestricted net position". Unrestricted net position represent the amount available to be used to meet the County's ongoing obligations.

- The County's total net position increased by \$4,204.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the County's basic financial statements. The County's financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances.

The *statement of net position* presents information of the County's assets and liabilities, with the difference between the two reported as nets assets. The reported change in financial condition is a change in cash position and not a change in the economic condition of the County.

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expense are reported in this statement for some items that will not result in cash flows until future fiscal periods. This statement also presents a comparison between direct expenses and program revenues for each function of the County.

The governmental activities on the government-wide financial statements of the County are principally supported by taxes and intergovernmental receipts. The governmental activities of County include general government, legal, health and welfare, judicial, public safety, culture and recreation, roads and bridges and interest on long-term debt.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Val Verde County, Texas like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the County can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements.

Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of receipts, disbursements, and changes in cash basis fund balances for the General Fund, which is considered to be a major fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

Val Verde County, Texas adopts an annual appropriated budget for its General, Road and Bridge, and Interest and Sinking Funds. A budgetary comparison statement has been provided for these funds to demonstrate compliance with this budget.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the County's own programs.

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents combining fund statements that further support the information in the financial statements. The combining fund statements and schedules for non-major funds are presented immediately following the required supplementary schedule.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

VAL VERDE COUNTY'S NET POSITION

	Governmental Activities	
	2015	2014
Current and Other Assets	\$ 37,310,107	\$ 33,312,090
Capital Assets	36,547,396	35,351,353
Total assets	73,857,503	68,663,443
Deferred Outflows Related to Pensions	1,214,940	-
Total Deferred Outflows of Resources	1,214,940	-
Long Term Liabilities	26,052,085	24,840,174
Other Liabilities	38,348,661	33,212,678
Total Liabilities	64,400,746	58,052,852
Deferred Inflow of Resources	56,902	-
Total Deferred Inflows of Resources	56,902	-
Net position:		
Net Investment in Capital Assets	781,185	2,138,675
Restricted	9,182,132	5,232,796
Unrestricted	651,478	3,239,120
Total Net position	\$ 10,614,795	\$ 10,610,591

An additional portion of the County's net assets represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* may be used to meet the government's ongoing obligations to citizens and creditors.

VAL VERDE COUNTY'S CHANGES IN NET POSITION

	Governmental Activities	
	2015	2014
Revenues:		
Program revenue:		
Charges for Services	\$ 2,636,145	\$ 3,263,423
Operating Grants and Contributions	30,370,703	31,449,773
General Revenue:		
Property Taxes	10,079,994	9,363,326
Sales Taxes	2,085,747	1,968,955
Other	23,435	20,012
Investment Earnings	27,690	21,454
Miscellaneous	413,784	1,195,217
Total revenues	<u>45,637,498</u>	<u>47,282,160</u>
General Government	31,812,165	32,199,908
Judicial	1,471,807	1,533,477
Legal	673,454	514,428
Public Safety	4,713,489	4,602,634
Public Works	-	24,176
Highway and Streets	3,517,124	2,767,175
Health and Welfare	1,143,242	2,279,491
Culture and Recreation	619,615	647,545
Public Facilities	1,187,430	1,297,788
Interest on long-term debt	1,321,745	1,256,458
Total expenditures	<u>46,460,071</u>	<u>47,123,081</u>
Change in net position	(822,573)	159,079
Net Position, beginning	10,610,591	10,438,697
Prior period adjustment	826,777	12,815
Net Position, ending	<u>\$ 10,614,795</u>	<u>\$ 10,610,591</u>

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, Val Verde County, Texas uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the County's *governmental funds* is to provide information on cash revenues and expenditures.

At the end of fiscal year 2015, the County's *governmental funds* reported combined ending fund balances of \$9,708,175 an increase of \$2,791,211 in comparison with the prior year.

The General Fund is the chief operating fund of Val Verde County, Texas. At the end of fiscal year 2015, the General Fund had an ending fund balance of \$1,256,681. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures.

The fund balance of the County's General Fund decreased by \$394,837 during fiscal year 2015. The Road and Bridge Fund had an ending fund balance of \$254,950 a decrease of \$338,693.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget were not significant. Additional budgetary information can be found on pages 40 to 48 of this report.

Capital Assets. The County's investment in capital assets for its governmental type activities as of September 30, 2015, amounts to \$36,547,396 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, machinery and equipment, and infrastructure.

Additional information on the County's capital assets can be found in the notes to the financial statements.

Long-term Debt. At the end of fiscal year 2015, Val Verde County, Texas had total debt outstanding of \$38,348,661 which includes \$32,775,000 in outstanding bonds.

Additional information on the County's long-term debt can be found in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Commissioners' Court adopted the County's budget for the fiscal year 2015 on September 16, 2014. The budget was adopted based on anticipated resources and estimated uses in fiscal year 2015.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Val Verde County Auditor
901 Bedell Avenue, Suite A
Del Rio, Texas 78841
Telephone: (830) 774-7584
Fax: (830) 775-9198

**BASIC
FINANCIAL STATEMENTS**

VAL VERDE COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2015

EXHIBIT A-1

	<u>Primary Government</u>
	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 12,255,992
Taxes receivable (net of allowances)	1,549,847
Due from other governments	23,504,268
Capital assets:	
Land	140,898
Buildings and improvements	10,341,001
Equipment	9,070,897
Infrastructure	47,542,042
Construction in progress	1,343,136
Less: accumulated depreciation	(31,890,578)
Total capital assets	<u>36,547,396</u>
Total assets	<u>73,857,503</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	1,214,940
Total deferred outflows of resources	<u>1,214,940</u>
LIABILITIES	
Accounts payable	1,995,261
Unearned revenues	24,056,824
Noncurrent liabilities:	
Due within one year	3,640,748
Due in more than one year	34,707,913
Total liabilities	<u>64,400,746</u>
DEFERRED INFLOW OF RESOURCES	
Deferred inflows of resources	56,902
Total deferred inflows of resources	<u>56,902</u>
NET POSITION	
Net investment in capital assets	781,185
Restricted:	
Debt service	3,112,067
Federal and state programs	71,600
San Felipe Pastures, security fees, law library & auditor special	218,759
Equipment and improvements	256,829
Capital projects	5,012,877
Subsequent year's budget	510,000
Unrestricted	<u>651,478</u>
Total net position	<u>\$ 10,614,795</u>

The accompanying notes are an integral part of these financial statements.

VAL VERDE COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2015

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
General government	\$ 31,812,165	\$ 2,636,145	\$ 23,396,129	\$ (5,779,891)
Judicial	1,471,807	-	-	(1,471,807)
Legal	673,454	-	46,641	(626,813)
Public safety	4,713,489	-	1,920,392	(2,793,097)
Highway and streets	3,517,124	-	3,798,848	281,724
Health and welfare	1,143,242	-	1,057,240	(86,002)
Culture and recreation	619,615	-	35,000	(584,615)
Public facilities	1,187,430	-	116,453	(1,070,977)
Interest on long-term debt	1,321,745	-	-	(1,321,745)
Net program (expenses) revenues	\$ 46,460,071	\$ 2,636,145	\$ 30,370,703	(13,453,223)
General revenues:				
Taxes:				
Property				10,079,994
Sales				2,085,747
Other				23,435
Investment earnings				27,690
Miscellaneous				413,784
Total general revenue				12,630,650
Change in net position				(822,573)
Net position, beginning				10,610,591
Prior period adjustment				826,777
Net position, ending				\$ 10,614,795

The notes to the financial statements are an integral part of this statement.

VAL VERDE COUNTY, TEXAS

EXHIBIT C-1

BALANCE SHEET

GOVERNMENTAL FUNDS

SEPTEMBER 30, 2015

	General	Interest and Sinking	Capital Project SL 79 Loop	Capital Project Library	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash in bank	\$ 2,232,648	\$ 2,285,163	\$ 241,093	\$ 4,913,110	\$ 1,753,122	\$ 11,425,136
Investments	2,360	827,694	-	-	802	830,856
Taxes receivables (net of allowance)	1,342,142	149,127	-	-	58,578	1,549,847
Due from other funds	341,822	-	-	-	-	341,822
Due from other government	-	-	23,039,824	-	464,444	23,504,268
Total assets	\$ 3,918,972	\$ 3,261,984	\$ 23,280,917	\$ 4,913,110	\$ 2,276,946	\$ 37,651,929
LIABILITIES						
Accounts payable	\$ 1,320,149	\$ 790	-	\$ 141,326	\$ 532,996	\$ 1,995,261
Due to other funds	-	-	-	-	341,822	341,822
Other liabilities	-	-	-	-	-	-
Accrued liabilities	-	-	-	-	-	-
Unearned revenue	-	-	23,039,824	-	1,017,000	24,056,824
Total liabilities	1,320,149	790	23,039,824	141,326	1,891,818	26,393,907
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	1,342,142	149,127	-	-	58,578	1,549,847
Total deferred inflows of resources	1,342,142	149,127	-	-	58,578	1,549,847
FUND BALANCES						
Restricted:						
Retirement of long-term debt	-	3,112,067	-	-	-	3,112,067
Federal or state funds	-	-	-	-	71,600	71,600
San Felipe Pastures	42,659	-	-	-	-	42,659
Security fees	114,674	-	-	-	-	114,674
Law library	56,051	-	-	-	-	56,051
Auditor special account	5,375	-	-	-	-	5,375
2013 tax note	256,829	-	-	-	-	256,829
Capital projects	-	-	241,093	4,771,784	-	5,012,877
Subsequent year's budget	510,000	-	-	-	-	510,000
Unassigned	271,093	-	-	-	254,950	526,043
Total fund balances	1,256,681	3,112,067	241,093	4,771,784	326,550	9,708,175
Total liabilities, deferred inflows and fund balances	\$ 3,918,972	\$ 3,261,984	\$ 23,280,917	\$ 4,913,110	\$ 2,276,946	\$ 37,651,929

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

36,547,396

Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.

1,549,847

Long-term liabilities applicable to governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities.

Bonds payable	\$ (32,775,000)
Tax note payable	(630,000)
Capital leases	(130,310)
Premium on bonds	(389,533)
Net OPEB obligation	(1,772,249)
Net pension liability	(1,739,175)
Deferred outflow related to pensions	1,214,940
Deferred inflow related to pensions	(56,902)
Compensated absences	(912,394)
Total long-term liabilities	(37,190,623)

Net position of governmental activities

\$ 10,614,795

The notes to the financial statements are an integral part of this statement.

VAL VERDE COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	General	Interest and Sinking	Capital Project SL 79 Loop	Capital Projects Library	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Property taxes	\$ 7,844,977	\$ 1,882,316	\$ -	\$ -	\$ 357,806	\$ 10,085,099
Sales taxes	2,085,747	-	-	-	-	2,085,747
Intergovernmental	23,183,120	-	3,750,000	551,308	2,665,065	30,149,493
Fees of offices	1,697,874	-	-	-	917,164	2,615,038
Fines and forfeitures	21,107	-	-	-	-	21,107
Investment earnings	21,864	4,939	462	-	425	27,690
Grant receipts	221,210	-	-	-	-	221,210
Hotel tax	23,435	-	-	-	-	23,435
Miscellaneous	413,784	-	-	-	-	413,784
Total revenues	<u>35,513,118</u>	<u>1,887,255</u>	<u>3,750,462</u>	<u>551,308</u>	<u>3,940,460</u>	<u>45,642,603</u>
EXPENDITURES						
General government	31,184,169	-	-	-	-	31,184,169
Judicial	1,408,847	-	-	-	-	1,408,847
Legal	605,894	-	-	-	46,641	652,535
Public safety	3,239,608	-	-	-	1,369,084	4,608,692
Highway and streets	-	-	1,525,390	-	1,740,302	3,265,692
Health and welfare	23,042	-	-	-	1,057,240	1,080,282
Culture and recreation	542,574	-	-	-	35,000	577,574
Public facilities	-	-	-	1,050,059	116,453	1,166,512
Debt service:						
Principal	-	3,445,000	-	-	-	3,445,000
Interest and other charges	-	1,206,315	-	-	-	1,206,315
Issuance cost	-	-	-	92,205	-	92,205
Capital leases	-	158,703	-	-	-	158,703
Total expenditures	<u>37,004,134</u>	<u>4,810,018</u>	<u>1,525,390</u>	<u>1,142,264</u>	<u>4,364,720</u>	<u>48,846,526</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(1,491,016)</u>	<u>(2,922,763)</u>	<u>2,225,072</u>	<u>(590,956)</u>	<u>(424,260)</u>	<u>(3,203,923)</u>
OTHER FINANCING SOURCES (USES)						
Issuance of short-term loan	910,000	-	-	-	-	910,000
Transfer out (uses)	(8,225,839)	-	(3,750,000)	(671,740)	-	(12,647,579)
Transfer in	8,425,339	3,750,000	-	472,240	-	12,647,579
Short-term loan payment	-	(910,000)	-	-	-	(910,000)
Bond proceeds	-	-	-	6,000,000	-	6,000,000
Total other financing sources (uses)	<u>1,109,500</u>	<u>2,840,000</u>	<u>(3,750,000)</u>	<u>5,800,500</u>	<u>-</u>	<u>6,000,000</u>
NET CHANGE IN FUND BALANCE	<u>(381,516)</u>	<u>(82,763)</u>	<u>(1,524,928)</u>	<u>5,209,544</u>	<u>(424,260)</u>	<u>2,796,077</u>
FUND BALANCE, BEGINNING	1,651,518	3,274,832	1,766,021	(437,760)	662,353	6,916,964
PRIOR PERIOD ADJUSTMENT	<u>(13,321)</u>	<u>(80,002)</u>	<u>-</u>	<u>-</u>	<u>88,457</u>	<u>(4,866)</u>
FUND BALANCE, ENDING	<u>\$ 1,256,681</u>	<u>\$ 3,112,067</u>	<u>\$ 241,093</u>	<u>\$ 4,771,784</u>	<u>\$ 326,550</u>	<u>\$ 9,708,175</u>

The notes to the financial statements are an integral part of this statement.

VAL VERDE COUNTY, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2015

Amounts reported for governmental activities in the statement of activities (page 9)
are different because:

Net change in fund balances — total governmental funds (page 11) \$ 2,796,077

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital outlay	\$ 1,250,107	
Adjustments to capital assets	1,976,893	
Depreciation expense	<u>(2,030,957)</u>	
Net adjustment		1,196,043

Governmental funds report long term debt principal payments as expenditures. However, in the statement of activities these payments are reductions in the long term liabilities in the statement of net position.

Bond payments	3,135,000	
Tax notes	310,000	
Capital lease	86,786	
Bond proceeds	<u>(6,134,000)</u>	
Net adjustment		(2,602,214)

Under the modified accrual basis of accounting used in the governmental funds, expenditures are recognized for transactions that are normally paid with expendable, available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest, interest on long-term debt is not recognized as an expenditure under the modified accrual basis of accounting until due, rather than as it accrues.

Net adjustment		(<u>2,212,479</u>)
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Change in net position of governmental activities (page 9)		\$(<u>822,573</u>)
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The accompanying notes are an integral part of these financial statements.

**FIDUCIARY FUND
FINANCIAL STATEMENTS**

VAL VERDE COUNTY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2015

	<u>Agency Fund</u>
ASSETS	
Cash and investments	\$ <u>2,743,663</u>
Total assets	\$ <u>2,743,663</u>
LIABILITIES	
Due to others	\$ <u>2,743,663</u>
Total liabilities	\$ <u>2,743,663</u>

The accompanying notes are an integral part of these financial statements.

VAL VERDE COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2015

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The authority of the County governments and their specific functions and responsibilities are created by and dependent upon laws and legal regulations of the Texas State Constitution and V.A.C.S.

The financial statements of the County have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to County governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

A. Reporting Entity

The County's basic financial statements include the cash accounts of all funds handled by the Office of the County Treasurer/County Auditor. The County has no oversight responsibility for any other governmental entity since no other entities are considered financially accountable to the County. Financial accountability is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing body.

B. Government-wide Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

C. Measurement focus, basis of accounting, and financial statement presentation

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

The fund financial statements provide information about the government's funds, including its fiduciary funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

C. Measurement focus, basis of accounting, and financial statement presentation

The County reports the following major governmental funds:

General Fund is the primary operating fund of the County and always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Interest and Sinking Fund is used to account for the accumulation of resources for, and the payment of, General long-term debt principal, interest and related costs.

Capital Project Fund – The capital projects fund of the County accounts for the proceeds from debt financing and revenues and expenditures related to authorized construction and related capital acquisitions

Additionally, the County reports the following fund types:

Road and Bridge – The Road and Bridge Fund accounts for resources used in the construction and maintenance of County roads and bridges.

Special Revenue Fund are used to account for funds that are restricted as to use by Federal or State governments and to account for the proceeds of specific revenue sources that are restricted by county ordinance to expenses for specified purposes.

Fiduciary Funds - Agency funds are used to account for the assets that are held for the benefit of others or as an agent for individuals, private organizations, other governmental units, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

During the course of operations the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, balances between the funds included in governmental activities are eliminated in the preparation of government-wide financial statements.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. These transfers are reported in fund financial statements but are eliminated in the preparation of government-wide financial statements.

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

C. Measurement focus, basis of accounting, and financial statement presentation

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, licenses, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

D. Cash and Cash Investments

Cash includes amounts in demand deposits. Investments (invested cash) consist of short-term certificates of deposit and are stated at cost. Interest income pertaining to the certificates of deposit is recorded in the fiscal year end on an accrual basis.

In accordance with the State of Texas Statutes, County funds not immediately required to pay obligations may be invested in direct debt securities of the United States, fully collateralized security repurchase agreements purchased under a master contractual agreement that specifies the rights and obligations for which the principal and interest are guaranteed by the County depository, obligations for which the principal and interest are guaranteed by the United States and direct obligations of or participation certificates guaranteed by the Federal Intermediate Credit Banks, Federal Land Banks, Federal National Mortgage Association, Federal Home Loan Banks, or Banks for Cooperatives.

E. Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the General Fund, Road and Bridge Fund and Interest and Sinking Fund.

F. Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

G. Capital Assets

Capital assets, which include land, buildings and improvements and equipment, are reported in the government wide financial statements. Capital assets are defined as assets with an initial, individual cost of \$5,000 or more and an estimate useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated capital assets are recorded at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets lives are not capitalized. Property, plant and equipment of the primary government is depreciated using the straight-line method over the following useful lives:

<u>Assets</u>	<u>Life in Years</u>
Buildings	50
Improvements	20
Furniture & Equipment	10
Automotive	8
Computer Equipment	5

H. Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- **Nonspendable:** This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash or are not expected to be converted to cash within the next year.
- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by the County's highest level of decision making authority. These amounts cannot be used for any other purpose unless the Commissioners Court removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

H. Fund Balance Classification

- Assigned: This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Commissioners Court.
- Unassigned: This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

I. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type statement of net assets.

Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the term of the related debt. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financial sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received are reported as debt service expenditures.

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has the following items that qualify for reporting in this category:

- Pension contributions after measurement date – These contributions are deferred and recognized in the following fiscal year.
- Difference in projected and actual earnings on pension assets – This difference is deferred and amortized over a closed five year period.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

J. Deferred Outflows/Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has the following items that qualify for reporting in this category:

- Unavailable revenue is reported only in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
- Difference in expected and actual pension experience – This difference is deferred and recognized over the estimated average remaining lives of all members determined as of the measurement date.

K. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expenses, information about the Fiduciary Net Position of the Texas County and District Retirement System (TCDRS) and additions to/deductions from TCDRS's Fiduciary Net Position have been determined on the same basis as they are reported by TCDRS. For this purpose, plan contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

L. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

M. Net Position

Net position represents the difference between assets and liabilities. Net position invested in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The County first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

N. Prior Period Adjustment

The GASB has issued Statement No. 68, "Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27," which became effective for fiscal year 2015. This statement changes the focus of pension accounting for employers from whether they are responsibly funding their plan over time to a point-in-time liability that is reflected in the employer's financial statements for any actuarially unfunded portion of pension benefits earned to date.

The implementation of Statement No. 68 resulted restatement of beginning net position for the recording of the beginning net pension liability and the beginning deferred outflow for contributions made after the measurement date. Prospectively applying these changes results in the adjustments below.

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and government-wide statement of activities.

The governmental fund statement of revenue, expenditures, and change in fund balance includes reconciliation between *net changes in fund balance – total governmental funds* and *changes in net assets of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation indicates, "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense".

The detail of this \$1,196,043 is as follows:

Capital outlay-additions	\$ 344,508
Construction in progress	905,599
Adjustment to capital assets	1,976,893
Depreciation expense	<u>(2,030,957)</u>
Net adjustment to decrease <i>net changes in fund balance -- total governmental funds</i> to arrive at change in <i>net position of governmental activities (Exhibit C-3)</i>	<u>\$1,196,043</u>

3. AUTHORIZED INVESTMENTS

The County is authorized to invest in obligations and instruments as defined in the Public Funds Investment Act (Sec. 2256.001 Texas Government Code). Such investments include (1) obligations of the United States or its agencies, (2) direct obligations of the State of Texas or its agencies, (3) obligations of political subdivisions rated not less than A by a national investment rating firm, (4) certificates of deposit, and (5) other instruments and obligations authorized by statute.

4. DEPOSITS AND INVESTMENTS

At September 30, 2015, the carrying amount of the County's deposits was \$11,425,136 and total bank balances equaled \$11,477,514. Bank balances of \$250,000 are covered by federal depository insurance and the remaining \$52,378 was partially covered by collateral pledged in the County's name.

4. DEPOSITS AND INVESTMENTS

The fair values of investments at September 30, 2015 are summarized as follows:

	Rate	WAM (Days)	Maturity	Fair Value
<u>General Fund</u>				
Tex Pool	0.04%	55		\$ 2,360
				<u>2,360</u>
<u>Road & Bridge Fund</u>				
Tex Pool	0.04%	55		802
				<u>802</u>
<u>Debt Service</u>				
Tex Pool	0.04%	55		4,136
The Bank & Trust (Certificate of Deposit)	0.25%		09/02/14	205,486
The Bank & Trust (Certificate of Deposit)	0.45%		08/02/14	206,993
The Bank & Trust (Certificate of Deposit)	0.35%		05/02/14	205,608
The Bank & Trust (Certificate of Deposit)	0.25%		05/02/15	205,472
				<u>827,694</u>
Total Investments				<u>\$ 830,856</u>

GASB Statement No. 40 requires a determination as to whether the County was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures. The County has the following risks related to deposits and investments:

Interest Rate Risk – In accordance with state law, the County does not purchase any investments with maturities greater than 10 years.

Credit Risk – In accordance with state law, investments in mutual funds and investment pools must be rated at least AAA, and investments in obligations from other states, municipalities, counties, etc. must be rated at least A. Tex Pool investments of the County are rated AAAM by Standard & Poor's rating services

Concentration of Credit Risk – The County places no limit on the amount the County may invest in any one issuer. The County is currently using the less risky pooled accounts.

5. PROPERTY TAXES

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the County in accordance with enabling state legislation. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed.

6. EMPLOYEES' RETIREMENT PLAN

A. Plan Description

The County provides retirement, disability, and death benefits for all of its fulltime employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of 575 nontraditional defined benefit pension plans.

6. EMPLOYEES' RETIREMENT PLAN

A. Plan Description

TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon request from the TCDRS Board of Trustees at P. O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the County, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service, but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the County.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the County within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the County's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Employees covered by benefit terms

At the December 31, 2014 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	102
Inactive employees entitled to but not yet receiving benefits	153
Active employees	234
	<hr/>
	489

Contributions

The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee gross earnings, as adopted by the employer's governing body. Participating employers are required to contribute at actuarially determined rates to ensure adequate funding for each employer's plan. Under the state law governing TCDRS, the contribution rate for each entity is determined annually by the actuary and approved by the TCDRS Board of Trustees. The replacement life entry age actuarial cost method is used in determining the contribution rate. The actuarially determined rate is the estimated amount necessary to fund benefits in an orderly manner for each participate over his or her career so that sufficient funds are accumulated by the time benefit payments begin, with an additional amount to finance any unfunded accrued liability.

Employees for the County were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the County were 11.7% and 11.52% in calendar years 2014 and 2015, respectively. The County's contributions to TCDRS for the year ended September 30, 2015, were \$1,027,900, and were equal to the required contributions.

6. **EMPLOYEES' RETIREMENT PLAN**

A. Plan Description

Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2014, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions:

Inflation	3.0% per year
Overall payroll growth	3.5% per year
Investment rate of return	8.1%, net of pension plan investment expense, including inflation

Mortality rates for active members, retirees, and beneficiaries were based on the following:

Depositing members	The RP-2000 Active Employee Mortality Table for males with a two-year set-forward and the RP-2000 Active Employee Mortality Table for females with a four-year setback, both with the projection scale AA.
Service retirees, beneficiaries and non-depositing members	The RP-2000 Combined Mortality Table with the projection scale AA, with a one-year set-forward for males and no age adjustment for females.
Disabled retirees	RP-2000 Disabled Mortality Table for males with no age adjustment and RP-2000 Disabled Mortality Table for females with a two-year set-forward, both with the projection scale AA.

The actuarial assumptions that determined the total pension liability as of December 31, 2014, were based on the results of an actuarial experience study for the period January 1, 2009 through December 31, 2012, except where required to be different by GASB 68.

The long-term expected rate of return on pension plan investments is 8.10%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCERS Board of Trustees.

6. EMPLOYEES' RETIREMENT PLAN

A. Plan Description

The long-term expected rate of return on TCDRS is determined by adding inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information below are based on January 2015 information for a 7 to 10 year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2013. The target allocation and best estimates of geometric real rates return for each major assets class are summarized in the following table:

Asset Class	Benchmark	Target Allocation ⁽¹⁾	Geometric Real Rate of Return (Expected minus Inflation) ⁽²⁾
US Equities	Dow Jones U.S. Total Stock Market Index	16.50%	5.35%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index ⁽³⁾	12.00%	8.35%
Global Equities	MSCI World (net) Index	1.50%	5.65%
International Equities - Developed	50% MSCI World Ex USA (net) + 50% MSCI World ex USA 100% Hedged to USD (net) Index	11.00%	5.35%
International Equities - Emerging	50% MSCI EM Standard (net) Index + 50% MSCI EM 100% Hedged to USD (net) Index	9.00%	6.35%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	0.55%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.75%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	5.00%	5.54%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.80%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	6.75%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	2.00%	4.00%
Commodities	Bloomberg Commodities Index	2.00%	-0.20%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.30%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index ⁽⁴⁾	3.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.15%

⁽¹⁾ Target asset allocation adopted at the April 2015 TCDRS Board meeting.

⁽²⁾ Geometric real rates of return in addition to assumed inflation of 1.7% per Cliffwater's 2015 capital market assumptions.

⁽³⁾ Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

⁽⁴⁾ Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

6. EMPLOYEES' RETIREMENT PLAN

A. Plan Description

Discount Rate

The discount rate used to measure the Total Pension Liability was 8.1%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the Total Pension Liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance at 12/31/2013	\$ 38,825,606	\$ 37,183,116	\$ 1,642,490
Changes for the year:			
Service cost	1,204,990	-	1,204,990
Interest on total pension liability ⁽¹⁾	3,123,845	-	3,123,845
Effect of economic/demographic gains or losses	(75,870)	-	(75,870)
Refund of contributions	(219,838)	(219,838)	-
Benefit payments	(1,514,703)	(1,514,703)	-
Administrative expenses	-	(29,587)	29,587
Member contributions	-	612,096	(612,096)
Net investment income	-	2,507,651	(2,507,651)
Employer contributions	-	1,023,076	(1,023,076)
Other ⁽²⁾	-	43,044	(43,044)
Balance at 12/31/2014	\$ 41,344,030	\$ 39,604,855	\$ 1,739,175

⁽¹⁾ Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

⁽²⁾ Relates to allocation of system-wide items.

Sensitivity Analysis

The following presents the net pension liability of the County, calculated using the discount rate of 8.1%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.1%) or 1-percentage-higher (9.1%) than the current rate:

	1% Decrease 7.1%	Current Discount Rate 8.1%	1% Increase 9.1%
Total pension liability	\$ 46,484,540	\$ 41,344,030	\$ 37,089,757
Fiduciary net position	39,604,855	39,604,855	39,604,855
Net pension liability/(asset)	\$ 6,879,685	\$ 1,739,175	\$ (2,515,098)

6. EMPLOYEES' RETIREMENT PLAN

A. Plan Description

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TCDRS financial report. The report may be obtained on the Internet at www.tcdrs.org.

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to Pensions**

For the year ended September 30, 2015, the County recognized pension expense of \$752,377.

At September 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual economic experience	\$ 56,902	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings	-	424,285
Contributions made subsequent to measurement date	-	790,655
Total	\$ 56,902	\$ 1,214,940

\$790,655 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2015. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expenses as follows:

Year Ended December 31,	
2015	\$ 87,104
2016	87,104
2017	87,104
2018	106,071
2019	-
Thereafter	-

6. EMPLOYEES' RETIREMENT PLAN

B. Post-employment Health Care

Program Description

In addition to the pension benefits described above, the Commissioners' Court established a medical insurance benefit plan for retirees. Eligible retirees will be provided medical insurance benefits at a set premium rate equal to the County employees' rate. Dental insurance benefits for retirees have a set premium rate equal to the County employees' rate. Eligible retirees may also cover their eligible dependents. Retirees are responsible for paying the premiums. A retiree is defined as someone who is receiving lifetime monthly Texas County and District retirement pension benefit payments and who retired directly from active employment with Val Verde County. The County will stop insurance coverage on the retiree and dependent on the last day of the month when one of the following occurs:

1. The retiree reaches age 65; or
2. The retiree fails to submit the required set premium rate.

Current retirees in the health plan and at retirement, active employees that meet the conditions for retirement from TCDRS (age 60 and above with 8 years or more of service, 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more) are eligible to remain in the health plan at the flat contribution rate for active and retiree participants.

Funding Policy

The County contributions to the Retiree Health Program consist of a pay-as-you-go monthly contribution rate of \$506 per participant. The County contributions to the plan for fiscal year 2015 were \$81,105. Current retirees contribute to the Retiree Health Program without adjustment for age and sex.

Annual OPEB Cost and Net OPEB Obligation

The County's annual other post-employment benefit (OPEB) cost (expense) for the Retiree Health Program is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (of funding excess) over a period not to exceed 30 years. The following table shows the components of the County's annual OPEB cost for the fiscal year ended September 30, 2015, the amount actually contributed to the plan, and changes in the County's net OPEB obligation.

Annual required contribution (ARC)	\$ 446,680
Interest on net OPEB obligation	73,988
Adjustment to annual required contribution	(93,941)
Annual OPEB cost (expense)	<u>426,727</u>
Contributions made	<u>(134,243)</u>
Change in OPEB	292,484
Net OPEB obligation (asset), beginning	<u>1,479,765</u>
Net OPEB obligation (asset), ending	<u>\$ 1,772,249</u>

6. EMPLOYEES' RETIREMENT PLAN

B. Post-employment Health Care

Annual OPEB Cost and Net OPEB Obligation

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the fiscal year ended September 30, 2015, and the two preceding fiscal years were as follows:

Fiscal Year	Annual OPEB Cost	Employer Amount Contributed	Percentage of OPEB Cost Contributed	Net OPEB Obligation
2011	\$ 400,068	\$ 111,478	27.86%	\$ 1,191,175
2014	400,068	111,478	27.86%	1,479,765
2015	426,727	134,243	31.46%	1,772,249

Funded Status and Funding Progress

The funded status of the Retiree Health Program as of the most recent valuations date is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a % of Covered Payroll ((b-a)/c)
10/1/2010	\$ -	\$ 3,063,637	\$ 3,063,637	0.00%	\$ 6,404,748	47.83%
10/1/2012	-	3,398,250	3,398,250	0.00%	6,789,291	50.05%
10/1/2014	-	3,560,462	3,560,462	0.00%	7,543,390	47.20%

Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. These actuarially determined amounts are subject to continual revisions as actual results are compared to past expectations and new estimates are made about the future. The schedule of funding progress presented immediately following the financial statements as required supplementary information, presents multi-year information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the type of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The actuarial calculations of the OPEB plan reflect a long-term perspective. Consistent with this perspective, actuarial valuations use actuarial methods and assumptions that include techniques that are designed to reduce the effects of a short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

The ARC for the current year was determined as part of the December 31, 2014 actuarial valuation using the following methods and assumptions:

6. **EMPLOYEES' RETIREMENT PLAN**

B. **Post-employment Health Care**

Actuarial Methods and Assumptions

Actuarial Methods and Assumptions

Actuarial valuation date	10/1/2012
Actuarial cost method	Projected Unit Credit Cost Method
Amortization method	Level as a percentage of payroll
Amortization period	Open 30-year period
Inflation rate	3.0% per year
Health care trend	Level 5% for medical and level 1.50% for dental

7. **VACATION AND SICK LEAVE POLICIES**

All full-time employees are eligible for twelve days vacation upon the completion of their first year of employment and through year four of employment, five to ten years of employment earn fourteen days of vacation, eleven to fifteen years of employment earn eleven days of vacation and employees with fifteen or more years of employment earn twenty-two days of vacation. On the last day of the month following this first anniversary and each month thereafter, the employee shall accrue earned vacation leave at the rate of 8 to 14.66 hours per month depending on years of service.

Sick leave is accrued by full-time employees at the rate of 8 hours per month beginning the last day of the month in which the new employee completes his/her first six months of employment. Upon termination of employment, unused sick leave is cancelled without compensation. Sick leave may be accumulated up to 60 days.

At September 30, 2015, compensated absences amounted to:

Compensation time	\$ 79,307
Vacation and sick leave	\$ 833,087

8. **DEFERRED COMPENSATION PLAN**

The Val Verde County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to these amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the Val Verde County (without being restricted to the provisions of benefits under the plan), are subject only to the claims of the Val Verde County's general creditors. Participants' rights under the plan are equal to those general creditors of Val Verde County in the amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the Val Verde County Auditor that the County has no liabilities for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. Val Verde County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

9. LONG-TERM DEBT

Series 2011 Pass Through Toll Revenue and Limited Tax Bonds were issued on September 26, 2011, payable in annual installments with interest at 2% to 4%. The repayment amount beginning August 13, 2013 will include principal and interest for a total payment of \$3,703,413. This bond repayment will come from funding provided by Texas Department of Transportation in the form of a pass-through toll agreement between Val Verde County and TxDOT. The payment from TxDOT will range from a minimum of \$3,750,000 a year to a maximum of \$7,500,000 a year to be based upon the number of vehicles miles traveled on the project. Any surplus money received by Val Verde County (reimbursed money from TxDOT in excess of the stated repayment amount of the bonds) will be used to pay down the outstanding bonds issued for the project.

The County issued \$6,000,000 of Limited Tax Bonds, Series 2014 on November 6, 2014. The tax bonds have an interest rate of 2.31% and mature on August 15, 2024.

Capital Lease Obligations are secured by leased equipment, payable in various monthly or quarterly installments with interest at 3.70% to 7.35%.

The County has entered into certain long-term lease-purchase agreements for the purpose of financing the purchase of equipment. In as much as the leases are financing arrangements, which transfer the ownership of the assets to the County at the end of the respective lease terms.

Capital Lease Obligations at September 30, 2015 are as follows:

Equipment Description	Balance 9/30/2014	Increase	Decrease	Balance 9/30/2015
Vehicles	\$ 83,085	\$ 134,011	\$ 86,786	\$ 130,310
Total	\$ 83,085	\$ 134,011	\$ 86,786	\$ 130,310

Combined Annual Requirements to Amortize Long-Term Debt Including Interest

Year Ending September 30,	Bond Payable	Capital Leases
2016	\$ 4,316,896	\$ 91,700
2017	4,319,991	23,003
2018	4,315,340	23,003
2019	4,319,057	-
2020	5,607,715	-
2021-2025	17,262,283	-
Total Minimum Payments	40,141,282	137,706
Less: Amount Representing Interest	7,366,282	7,396
Present Value of Net Minimum Payments	\$ 32,775,000	\$ 130,310

9. LONG TERM DEBT

Changes in Long-term liabilities

	Balance 9/30/2014	Increase	Decrease	Adjustment	Balance 9/30/2015	Due Within One Year
2011 Limited Tax Bond	\$ 29,910,000	\$ -	\$ 2,565,000	\$ -	\$ 27,345,000	\$ 2,640,000
2014 Limited Tax Bond	-	6,000,000	570,000	-	5,430,000	550,000
2013 Tax Note	940,000	-	310,000	-	630,000	315,000
Capital Leases	83,085	134,011	86,786	-	130,310	87,056
Premium on Bonds	438,225	-	48,692	-	389,533	48,692
Net OPEB Obligation	1,191,175	292,484	-	288,590	1,772,249	-
Net Pension liability	-	2,665,565	926,390	-	1,739,175	-
Compensated Absences	650,193	262,201	-	-	912,394	-
Total	<u>\$ 33,212,678</u>	<u>\$ 9,354,261</u>	<u>\$ 4,506,868</u>	<u>\$ 288,590</u>	<u>\$ 38,348,661</u>	<u>\$ 3,640,748</u>

Notes Payable

The note payable outstanding at September 30, 2015, was issued for the purpose of obtaining Road and Bridge equipment and improvements. The original principal amount is \$1,240,000 is payable in annual installments with a true interest rate of 1.25%. Final maturity of the note is August 15, 2017.

The annual debt service requirements to maturity for notes payable are as follows:

Year ended September 30,	Principal	Interest	Total
2016	\$ 315,000	\$ 7,875	\$ 322,875
2017	<u>315,000</u>	<u>3,938</u>	<u>318,938</u>
Total	<u>\$ 630,000</u>	<u>\$ 11,813</u>	<u>\$ 641,813</u>

10. SHORT-TERM DEBT

Short-term debt provides financing for governmental activities. On August 13, 2015, the County obtained short-term notes in the amount of \$910,000. This debt was issued for interim financing for settlement and special projects. On September 23, 2015, the County repaid the note plus \$5,009 in interest at a rate of 4.90%.

11. CAPITAL ASSETS

Capital asset activity for the County for the year ended September 30, 2015, under governmental activities is as follows:

	Balance 9/30/2014	Changes During Year		Balance 9/30/2015
		Additions	Adjustments	
Land - nondepreciable	\$ 140,898	\$ -	\$ -	\$ 140,898
Buildings & improvements	10,341,001	-	-	10,341,001
Furniture & equipment	8,726,389	344,508	-	9,070,897
Infrastructure	45,886,791	-	1,655,251	47,542,042
Construction in progress	437,537	905,599	-	1,343,136
Total depreciable assets, cost	65,391,718	1,250,107	1,655,251	68,297,076
Less accumulated depreciation:				
Buildings & improvements	24,109,746	1,380,602	-	25,490,348
Furniture & equipment	6,071,517	650,355	(321,642)	6,400,230
Total accum. depreciation	30,181,263	2,030,957	(321,642)	31,890,578
Total depreciable assets, net	35,210,455	(780,850)	1,976,893	36,406,498
Governmental activities				
Capital assets, net	\$ 35,351,353	\$ (780,850)	\$ 1,976,893	\$ 36,547,396

Depreciation expense for FY 2015 was charged to functions/programs of the County as follows:

General government	\$ 1,464,930
Judicial	62,960
Legal	20,919
Highways and streets	251,432
Public facilities	20,919
Public safety	104,797
Health and welfare	62,960
Culture and recreation	42,041
Totals	\$ 2,030,957

12. EXPENDITURES EXCEEDING BUDGET

During the year ended September 30, 2015, expenditures exceeded the budget in the following departments:

Fund	Department	Expenditures Over Budget
General Fund	Parks and Building Maintenance	\$ 32,527

13. LITIGATION

The county attorney reports some significant pending or threatened lawsuits, claims or assessments. While the outcome of the above noted proceedings cannot be predicted, the opinion of management of these lawsuits may not have not have a material adverse effect on the accompanying financial statements.

14. CONTINGENT LIABILITIES AND COMMITMENTS

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under the terms of the grant. A contingent liability was not established because potential reimbursements are considered immaterial.

15. PRIOR PERIOD ADJUSTMENT

The implementation of Statement No. 68 resulted restatement of beginning net position for the recording of the beginning net pension liability and the beginning deferred outflow for contributions made after the measurement date.

Adjustments to the fund balance and net position during the 2014-2015 year consisted of the following:

Description	General Fund	Interest and Sinking	Other Nonmajor Funds	Total
To close out balance sheet items that never materialized	\$ (13,321)	\$ (80,002)	\$ 88,457	\$ (4,866)
Total per Exhibit C-2	\$ (13,321)	\$ (80,002)	\$ 88,457	(4,866)
Adjustments to capital assets				1,976,893
Change in accounting principle GASB 68				(856,660)
Adjustment for OPEB				(288,590)
Total per Exhibit B-1				\$ 826,777

REQUIRED SUPPLEMENTARY INFORMATION

VAL VERDE COUNTY, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	\$ 8,119,301	\$ 8,119,301	\$ 7,844,977	\$(274,324)
Sales tax	1,850,000	1,850,000	2,085,747	235,747
Intergovernmental	22,500,000	22,500,000	23,183,120	683,120
Fee of offices	1,672,500	1,672,500	1,697,874	25,374
Fines and forfeiture	-	-	21,107	21,107
Investment earnings	10,000	10,000	21,864	11,864
Grant receipts	-	-	221,210	221,210
Hotel tax	16,800	16,800	23,435	6,635
Miscellaneous	239,433	239,433	413,784	174,351
Total revenues	<u>34,408,034</u>	<u>34,408,034</u>	<u>35,513,118</u>	<u>1,105,084</u>
EXPENDITURES				
Current:				
General government	31,563,385	31,563,385	31,184,169	379,216
Judicial	1,472,434	1,472,434	1,408,847	63,587
Legal	640,021	640,021	605,894	34,127
Public safety	3,381,696	3,381,696	3,239,608	142,088
Health and welfare	20,200	20,200	23,042	(2,842)
Culture and recreation	596,698	596,698	542,574	54,124
Total expenditures	<u>37,674,434</u>	<u>37,674,434</u>	<u>37,004,134</u>	<u>670,300</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,266,400)</u>	<u>(3,266,400)</u>	<u>(1,491,016)</u>	<u>1,775,384</u>
OTHER FINANCING SOURCES (USES)				
Issuance of short-term loan	910,000	910,000	910,000	-
Transfers out (uses)	217,154	217,154	(8,225,839)	(8,442,993)
Transfers in	910,000	910,000	8,425,339	7,515,339
Total other financing sources and (uses)	<u>2,037,154</u>	<u>2,037,154</u>	<u>1,109,500</u>	<u>(927,654)</u>
NET CHANGE IN FUND BALANCE	<u>(1,229,246)</u>	<u>(1,229,246)</u>	<u>(381,516)</u>	<u>847,730</u>
FUND BALANCE, BEGINNING	1,651,518	1,651,518	1,651,518	-
PRIOR PERIOD ADJUSTMENT	<u>(13,321)</u>	<u>(13,321)</u>	<u>(13,321)</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 408,951</u>	<u>\$ 408,951</u>	<u>\$ 1,256,681</u>	<u>\$ 847,730</u>

VAL VERDE COUNTY, TEXAS
NOTES TO BUDGETARY SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2015

A. BUDGETARY INFORMATION

The County Judge is, by state statute, the Budget Officer of the County and has the responsibility of preparing the County's budget. Under the County's budgeting procedures, each department submits a budget request to the County Judge to assist him and the Commissioners' Court on budgetary matters. The County Judge reviews budget requests, holds informal hearings when needed, and fills in columns in budget preparation forms, setting out his budget recommendations to the Commissioners' Court.

The Commissioners' Court holds a public hearing on the budget and department heads may appear. Before determining the final budget, the Commissioners' Court may increase or decrease the amounts requested by the various departments. Expenditure amounts finally budgeted may not exceed the estimate of budgeted revenues and available fund balance.

When the budget has been adopted by the Commissioners' Court, the County Auditor is responsible for monitoring the expenditures of the various departments of the County to prevent expenditures from exceeding budgeted appropriations and for keeping the members of the Commissioners' Court advised of the condition of the various funds and accounts. Level of control is on a line-item basis.

The following individual funds had adopted budgets for the fiscal year ended September 30, 2015:

- (a) General Fund
- (b) Road and Bridge Fund
- (c) Interest and Sinking Fund

VAL VERDE COUNTY, TEXAS
SCHEDULE OF CHANGES IN
NET PENSION LIABILITY AND RELATED RATIOS

SEPTEMBER 30, 2015

	<u>2014</u>
Total Pension Liability	
Service cost	\$ 1,204,990
Interest on total pension liability	3,123,845
Effect of plan changes	-
Effect of assumption changes or inputs	-
Effect of economic/demographic (gains) or losses	(75,870)
Benefit payments/refunds of contributions	<u>(1,734,541)</u>
Net change in pension liability	2,518,424
Total pension liability, beginning	<u>38,825,606</u>
Total pension liability, ending (a)	<u>\$41,344,030</u>
Fiduciary Net Position	
Employes contributions	\$ 1,023,076
Member contributions	612,096
Investment income net of investment expenses	2,507,651
Benefit payments/refunds of contributions	(1,734,541)
Administrative expenses	(29,587)
Other	<u>43,045</u>
Net change in fiduciary net position	2,421,739
Fiduciary net position, beginning	<u>37,183,116</u>
Fiduciary net position, ending (b)	<u>\$39,604,855</u>
Net pension liability / (assets), ending = (a) - (b)	<u>\$ 1,739,175</u>
Fiduciary net position as a % of total pension liability	95.79%
Pensionable covered payroll	\$ 8,744,223
Net pension liability as a % of covered payroll	19.89%
Note - fiscal 2015 is the year of implementation of GASB 68, and the first year that this information is available.	

VAL VERDE COUNTY, TEXAS

SCHEDULE OF EMPLOYER CONTRIBUTIONS

LAST TEN FISCAL YEARS

<u>Year Ending September 30,</u>	<u>Acturially Determined Contribution</u>	<u>Actual Employer Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Pensionable Covered Payroll</u>	<u>Actual Contribution as a % of Covered Payroll</u>
2014	1,004,185	1,004,185	-	8,688,989	11.6%
2015	1,027,900	1,027,900	-	8,891,060	11.6%

VAL VERDE COUNTY, TEXAS

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS

SEPTEMBER 30, 2015

Valuation Timing	Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	3.0%
Salary Increases	Annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.5% (made up of 3.0% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.4% per year for a career employee.
Investment Rate of Return	8.10%
Cost-of-Living Adjustments	Cost-of-Living Adjustments for Val Verde County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Retirement Age	Experience-based table of rates based on a study of the period 2009-2012
Turnover	New employees are assumed to replace any terminated members and have similar entry ages.
Mortality	
Depositing members	The RP-2000 Active Employee Mortality Table for males with a two-year set-forward and the RP-2000 Active Employee Mortality Table for females with a four-year setback; both with the projection scale AA.
Service retirees, beneficiaries and non-depositing members	The RP-2000 Combined Mortality Table with the projection scale AA, with a one-year set-forward for males and no age adjustment for females.
Disabled retirees	RP-2000 Disabled Mortality Table for males with no age adjustment and RP-2000 Disabled Mortality Table for females with a two-year set-forward, both with the projection scale AA.

VAL VERDE COUNTY, TEXAS

SCHEDULE OF FUNDING PROGRESS FOR OTHER POSTEMPLOYMENT BENEFITS

SEPTEMBER 30, 2015

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
10/1/2010	\$ -	\$ 3,063,637	\$ 3,063,637	0.00%	\$ 6,404,748	47.83%
10/1/2012	-	3,398,250	3,398,250	0.00%	6,789,291	50.05%
10/1/2014	-	3,560,462	3,560,462	0.00%	7,543,390	47.20%

SUPPLEMENTARY INFORMATION

VAL VERDE COUNTY, TEXAS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
REVENUES				
Current tax	\$ 7,669,301	\$ 7,669,301	\$ 7,463,788	\$(205,513)
Delinquent tax	450,000	450,000	381,189	(68,811)
State comptroller	140,000	140,000	120,808	(19,192)
Health inspector	25,000	25,000	30,230	5,230
US marshal	22,500,000	22,500,000	23,183,120	683,120
County sheriff	70,000	70,000	91,748	21,748
County attorney	15,000	15,000	11,906	(3,094)
County clerk	200,000	200,000	197,824	(2,176)
Tax collector	450,000	450,000	413,829	(36,171)
District clerk	145,000	145,000	144,126	(874)
Justice of the peace #1	50,000	50,000	37,312	(12,688)
Justice of the peace #2	85,000	85,000	90,647	5,647
Justice of the peace #3	150,000	150,000	141,903	(8,097)
Justice of the peace #4	35,000	35,000	28,659	(6,341)
Court at law	100,000	100,000	123,566	23,566
Interest	10,000	10,000	21,864	11,864
Fairground lease	95,000	95,000	88,037	(6,963)
Sundry	85,000	85,000	149,628	64,628
County and district board	27,500	27,500	27,651	151
Grant receipts	-	-	221,210	221,210
Sales tax revenue	1,850,000	1,850,000	2,085,747	235,747
Hot tax administration	4,200	4,200	-	(4,200)
Library fees	-	-	21,107	21,107
Hotel tax	16,800	16,800	23,435	6,635
Court at law judge contribution	81,900	81,900	84,000	2,100
County judge supplement	15,000	15,000	17,167	2,167
County prosecutor supplement	23,333	23,333	23,660	327
District attorney	115,000	115,000	92,262	(22,738)
Lease of livestock pens	-	-	20,000	20,000
Miscellaneous	-	-	176,695	176,695
Total revenues	\$ 34,408,034	\$ 34,408,034	\$ 35,513,118	\$ 1,105,084

VAL VERDE COUNTY, TEXAS
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 GENERAL FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
EXPENDITURES				
General government:				
County Judge:				
Salaries	\$ 346,463	\$ 346,463	\$ 341,803	\$ 4,660
Office supplies	9,500	9,500	8,137	1,363
Travel and training	9,500	9,500	10,202	(702)
Emergency management	15,500	15,500	3,929	11,571
Total county judge	380,963	380,963	364,071	16,892
County Clerk:				
Salaries	364,454	364,454	363,268	1,186
Office supplies	25,000	25,000	24,548	452
Travel and training	7,500	7,500	5,384	2,116
Computer maintenance	45,000	45,000	35,653	9,347
Total county clerk	441,954	441,954	428,853	13,101
Veterans Office:				
Salaries	73,452	73,452	73,666	(214)
Office supplies	4,000	3,500	3,332	168
Travel and training	1,500	2,000	1,948	52
Current Rent	6,240	6,240	6,240	-
Total veterans office	85,192	85,192	85,186	6
District Clerk:				
Salaries	337,401	337,401	329,651	7,750
Office supplies	20,000	20,000	21,362	(1,362)
Travel and training	6,000	6,000	3,205	2,795
Storage	1,060	1,060	900	160
Software maintenance	10,000	10,000	10,000	-
Total district clerk	374,461	374,461	365,118	9,343
County Auditor:				
Salaries	291,408	291,408	291,582	(174)
Office supplies	12,500	12,500	8,870	3,630
Travel & training	7,500	7,500	2,232	5,268
Rent	18,000	18,000	18,000	-
Total county auditor	329,408	329,408	320,684	8,724

VAL VERDE COUNTY, TEXAS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
EXPENDITURES(continued)				
General government: (continued)				
County Treasurer:				
Salaries	\$ 123,999	\$ 123,999	\$ 124,718	\$ (719)
Office supplies	6,000	6,000	4,467	1,533
Travel & training	3,000	3,000	2,978	22
Rent	12,172	12,172	12,624	(452)
Total county treasurer	145,171	145,171	144,787	384
Tax Collector:				
Salaries	414,000	414,000	410,990	3,010
Computer maintenance	23,775	23,775	23,626	149
Office supplies	23,000	26,000	21,622	4,378
Travel & training	11,800	11,800	11,306	494
Postage	31,000	28,000	18,859	9,141
Total tax collector	503,575	503,575	486,403	17,172
Purchasing:				
Salaries	147,098	147,098	147,518	(420)
Office supplies	2,000	2,000	1,210	790
Travel & training	3,000	3,000	1,020	1,980
Total purchasing	152,098	152,098	149,748	2,350
Agriculture: County Agent				
Salaries	131,209	131,209	125,501	5,708
Office supplies	2,500	2,500	2,089	411
1/2 Internet	725	725	725	-
Equipment maintenance	2,500	2,500	2,201	299
Travel	13,500	13,500	11,423	2,077
Total agriculture	150,434	150,434	141,939	8,495
Parks & Building Maintenance:				
Salaries	271,254	271,254	258,587	12,667
Contract services	50,000	50,000	47,895	2,105
Broadway repairs	10,000	10,000	7,933	2,067
Fairgrounds improvements	10,000	10,000	7,169	2,831
Materials	30,000	30,000	27,259	2,741
Fuel	25,000	25,000	16,625	8,375
Building repairs	35,000	35,000	34,086	914
Office supplies	2,000	2,000	1,519	481
Repairs	70,000	70,000	70,597	(597)
Equipment maintenance	80,000	80,000	61,946	18,054
Utilities	425,000	425,000	507,165	(82,165)
Total parks & building maintenance	1,008,254	1,008,254	1,040,781	(32,527)

VAL VERDE COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
General Government: (continued)				
Risk Management:				
Salaries	\$ 123,969	\$ 123,969	\$ 124,513	\$ (544)
Travel & training	7,000	7,000	6,091	909
Postage	1,500	1,500	-	1,500
Auto expense	7,000	7,000	4,010	2,990
Office supplies	5,000	5,000	1,749	3,251
Total risk management:	144,469	144,469	136,363	8,106
IT Department:				
Salaries	139,160	139,160	139,670	(510)
Travel & training	4,000	4,000	3,710	290
Office supplies	4,000	5,500	5,042	458
Auto Expense	3,000	1,500	146	1,354
Rent	5,400	5,400	5,400	-
Total IT department :	155,560	155,560	153,968	1,592
Community Center:				
Salaries	24,265	24,265	24,359	(94)
Supplies	2,000	2,000	1,711	289
Fuel	1,000	1,000	890	110
Total community center:	27,265	27,265	26,960	195
Human Resource:				
Salaries	79,693	86,164	84,632	1,532
Travel & training	1,450	889	889	-
Office supplies	3,500	4,061	4,151	(90)
Total human resource department :	84,643	91,114	89,672	1,442
Non-Departmental:				
Insurance - employee and other	1,650,000	1,650,000	1,929,281	(279,281)
Section 125 administration fees	6,000	6,000	11,014	(5,014)
Membership dues	35,000	35,000	20,221	14,779
Surveyor	1,200	1,200	1,200	-
Grant funds	150,000	150,000	-	150,000
Sub-total non-departmental	1,842,200	1,842,200	1,961,716	(119,516)

VAL VERDE COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
EXPENDITURES (continued)				
General Government: (continued)				
Appraisal offices	\$ 244,624	\$ 244,624	\$ 262,939	\$ (18,315)
Advertising	15,000	15,000	8,152	6,848
Election expense	65,000	65,000	58,115	6,885
Autopsy- mental	75,000	75,000	86,940	(11,940)
Trapper's salary	25,000	25,000	25,000	-
Attorneys	450,000	450,000	392,902	57,098
District attorney allocation	402,101	402,101	402,101	-
Audit	32,500	32,500	31,400	1,100
Juvenile center	250,000	250,000	250,000	-
Contingencies	678,313	671,842	793,052	(121,210)
Juvenile probation	33,000	33,000	33,000	-
Adult probation	40,000	40,000	30,000	10,000
Historical commission	3,000	3,000	3,000	-
Museum	65,000	65,000	65,000	-
Casa de la Cultura	2,500	2,500	2,500	-
Animal control	2,000	2,000	155	1,845
Food bank	18,000	18,000	18,000	-
Computer expense	25,000	25,000	4,347	20,653
Second international bridge study	57,900	57,900	56,049	1,851
Family violence contract	130,000	130,000	128,846	1,154
Inventory	5,000	5,000	2,677	2,323
GEO operational fee	20,700,000	20,700,000	21,827,548	(1,127,548)
Local prisoner cost	225,000	225,000	111,730	113,270
GASB 34	2,000	2,000	-	2,000
GASB 45	1,000	1,000	-	1,000
Special events	10,000	10,000	6,640	3,360
Frontera road match	225,000	225,000	36,066	188,934
2013 tax note	-	-	72,570	(72,570)
Solid waste	5,000	5,000	4,435	565
Madison government affairs	42,000	42,000	42,000	-
Ground water study	33,000	33,000	-	33,000
Val Verde administration - 25%	4,200	4,200	-	4,200
Del Rio chamber of commerce	6,720	6,720	5,056	1,664
Hispanic chamber of commerce	1,680	1,680	1,264	416
Shula school - 5%	840	840	632	208
Laughlin historic heritage	336	336	253	83
Del Rio art league	168	168	126	42
Special events	2,856	2,856	2,856	-
Law library	-	-	49,583	(49,583)
Capital outlay	-	-	300,153	(300,153)
Prior year hot tax	16,800	16,800	1,944	14,856
Miscellaneous	-	-	170,889	(170,889)
Total Non-departmental	25,737,738	25,731,267	27,249,636	(1,518,369)
Total general government	31,563,385	31,563,385	31,184,169	379,216

VAL VERDE COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
EXPENDITURES (continued)				
Judicial:				
District Courts:				
Salaries	\$ 364,986	\$ 364,986	\$ 350,971	\$ 14,015
Supplies & staff travel	24,500	24,500	20,165	4,335
Judge insurance	4,000	4,000	1,343	2,657
Court reporter	2,400	2,400	853	1,547
Jurors	45,000	45,000	14,079	30,921
Total district courts	440,886	440,886	387,411	53,475
Justices of the Peace:				
Salaries	574,595	574,595	580,397	(5,802)
Office supplies	25,500	25,000	20,997	4,003
Computer/software maintenance	16,800	15,600	11,463	4,137
Capital outlay	-	(3,300)	-	(3,300)
Travel & training	24,400	29,400	26,104	3,296
Total justices of the peace	641,295	641,295	638,961	2,334
County Court at Law:				
Salaries	365,489	365,489	362,924	2,565
Office supplies	10,500	10,500	8,342	2,158
Travel & training	6,500	6,500	4,036	2,464
Pitney Bowes	900	900	800	100
Water & coffee	615	615	433	182
Postage	2,250	2,250	1,940	310
Software maintenance	4,000	4,000	4,000	-
Total county court at law	390,254	390,254	382,475	7,779
Total judicial	1,472,434	1,472,434	1,408,847	63,587
Legal:				
County Attorney:				
Salaries	497,521	497,521	483,032	14,489
Office supplies	17,500	17,500	17,470	30
Travel & training	5,000	5,000	5,198	(198)
Civil litigation	5,000	5,000	2,984	2,016
Total county attorney	525,021	525,021	508,684	16,337
District Attorney:				
Salaries	95,018	95,018	95,348	(330)
Other fringe	7,331	7,331	-	7,331
Office supplies	1,651	1,651	1,649	2
Travel & training	11,000	11,000	213	10,787
Total district attorney	115,000	115,000	97,210	17,790
Total legal	640,021	640,021	605,894	34,127

VAL VERDE COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL

GENERAL FUND
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
EXPENDITURES (continued)				
Public safety:				
Rural Fire and EMS				
Salaries	\$ 57,898	\$ 57,898	\$ 59,045	\$ (1,147)
Office supplies	60,000	60,000	62,127	(2,127)
Travel & training	5,000	5,000	2,657	2,343
Uniforms	3,000	3,000	2,971	29
Total Rural Fire and EMS	125,898	125,898	126,800	(902)
Sheriff:				
Salaries	2,565,893	2,565,893	2,507,219	58,674
Communications	53,000	65,000	50,592	14,408
Gun range	2,500	2,500	2,490	10
Auto expense	240,000	228,000	196,357	31,643
Ammunition	20,000	20,000	11,039	8,961
Uniforms	30,000	32,500	30,293	2,207
Operating supplies	50,000	50,000	48,175	1,825
Doctor and medications	10,000	7,500	6,465	1,035
Travel & training	50,000	50,000	52,082	(2,082)
Software Maintenance	20,160	20,160	-	20,160
Total sheriff	3,041,553	3,041,553	2,904,712	136,841
Constables:				
Salaries	202,744	202,744	203,452	(708)
Travel & training	6,500	6,500	2,493	4,007
Office supplies	5,000	5,000	2,151	2,849
Total constables	214,244	214,244	208,096	6,148
Total public safety	3,381,696	3,381,696	3,239,608	142,088

VAL VERDE COUNTY, TEXAS
 SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 GENERAL FUND
 (Continued)
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES (continued)				
Health and Welfare: (continued)				
Welfare:				
Burials	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
Hospital, etc.	15,000	15,000	20,592	(5,592)
Child welfare	1,500	1,500	1,250	-
County welfare	1,200	1,200	1,200	-
Total welfare	20,200	20,200	23,042	(2,842)
Total health and welfare	20,200	20,200	23,042	(2,842)
Library:				
Salaries	443,998	443,998	401,800	42,198
Office supplies	20,000	20,000	20,276	(276)
Computer maintenance	24,700	24,700	17,706	6,994
Travel & training	5,000	5,000	632	4,368
Copier maintenance	10,000	10,000	4,100	5,900
Books, publication and dues	93,000	93,000	98,060	(5,060)
Total library	596,698	596,698	542,574	54,124
Total culture and recreation	596,698	596,698	542,574	54,124
Total expenditures	37,674,434	37,674,434	37,004,134	670,300

VAL VERDE COUNTY, TEXAS
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ (3,266,400)	\$ (3,266,400)	\$ (1,491,016)	\$ 1,775,384
OTHER FINANCING SOURCES (USES)				
Issuance of short-term loan	910,000	910,000	910,000	-
Transfers out (uses)	217,154	217,154	(8,225,839)	(8,442,993)
Transfer in	910,000	910,000	8,425,339	7,515,339
Total other financing sources (uses)	2,037,154	2,037,154	1,109,500	(927,654)
NET CHANGE IN FUND BALANCE	(1,229,246)	(1,229,246)	(381,516)	847,730
FUND BALANCE, BEGINNING	1,651,518	1,651,518	1,651,518	-
PRIOR PERIOD ADJUSTMENT	(13,321)	(13,321)	(13,321)	-
FUND BALANCE, ENDING	\$ 408,951	\$ 408,951	\$ 1,256,681	\$ 847,730

VAL VERDE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

INTEREST AND SINKING
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
REVENUES				
Taxes	\$ 2,201,305	\$ 2,201,305	\$ 1,882,316	\$(318,989)
Investment earnings	10,000	10,000	4,939	(5,061)
Total revenues	<u>2,211,305</u>	<u>2,211,305</u>	<u>1,887,255</u>	<u>(324,050)</u>
EXPENDITURES				
Debt service:				
Principal	3,305,000	3,305,000	3,445,000	(140,000)
Interest	1,501,305	1,501,305	1,206,315	294,990
Capital leases	225,000	225,000	158,703	66,297
Other fees	20,000	20,000	-	20,000
Total expenditures	<u>5,051,305</u>	<u>5,051,305</u>	<u>4,810,018</u>	<u>241,287</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,840,000)	(2,840,000)	(2,922,763)	(82,763)
OTHER FINANCING SOURCES				
Transfer in	3,750,000	3,750,000	3,750,000	-
Total other financing sources	<u>3,750,000</u>	<u>3,750,000</u>	<u>3,750,000</u>	<u>-</u>
OTHER FINANCING (USES)				
Short-term loan payment	910,000	910,000	(910,000)	-
Total other financing sources and (uses)	<u>4,660,000</u>	<u>4,660,000</u>	<u>2,840,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	1,820,000	1,820,000	(82,763)	(1,902,763)
FUND BALANCE, BEGINNING	<u>3,274,832</u>	<u>3,274,832</u>	<u>3,274,832</u>	<u>-</u>
PRIOR PERIOD ADJUSTMENT	<u>(80,002)</u>	<u>(80,002)</u>	<u>(80,002)</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 5,014,830</u>	<u>\$ 5,014,830</u>	<u>\$ 3,112,067</u>	<u>\$(1,902,763)</u>

VAL VERDE COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

ROAD AND BRIDGE

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Original	Final	Actual	Variance with Final Budget - Positive (Negative)
REVENUES				
Fee of offices	\$ 1,400,000	\$ 1,400,000	\$ 917,164	\$(482,836)
Taxes - Current Farm to Market	358,933	358,933	339,748	(19,185)
Taxes - Delinquent Farm to Market	22,000	22,000	18,058	(3,942)
Investment earnings	500	500	425	(75)
Total revenues	<u>1,781,433</u>	<u>1,781,433</u>	<u>1,275,395</u>	<u>(506,038)</u>
EXPENDITURES				
Pct 1:				
Pct 1 out of county travel	8,500	13,000	10,262	2,738
Pct 1 operating expense	67,500	67,500	59,492	8,008
Pct 1 paving	48,000	43,500	43,787	(287)
Salaries	259,048	259,048	257,448	1,600
Total Pct 1	<u>383,048</u>	<u>383,048</u>	<u>370,989</u>	<u>12,059</u>
Pct 2:				
Pct 2 out of county travel	8,500	8,500	8,498	2
Pct 2 operating expense	101,000	101,000	98,565	2,435
Pct 2 paving	80,000	80,000	77,892	2,108
Salaries	269,878	269,878	271,050	(1,172)
Total Pct 2	<u>459,378</u>	<u>459,378</u>	<u>456,005</u>	<u>3,373</u>
Pct 3:				
Pct 3 out of county travel	8,500	8,500	5,097	3,403
Pct 3 operating expense	106,000	106,000	93,025	12,975
Pct 3 paving	83,000	83,000	82,463	537
Salaries	254,080	254,080	255,055	(975)
Total Pct 3	<u>451,580</u>	<u>451,580</u>	<u>435,640</u>	<u>15,940</u>
Pct 4:				
Pct 4 out of county travel	8,500	8,500	2,536	5,964
Pct 4 operating expense	106,000	106,000	86,537	19,463
Pct 4 paving	101,000	101,000	89,225	11,775
Salaries	236,930	236,930	221,655	15,275
Total Pct 4	<u>452,430</u>	<u>452,430</u>	<u>399,953</u>	<u>52,477</u>
Road and Bridge				
Commissioners office expense	6,500	6,500	1,857	4,643
Right of way fencing - R & B	1,500	1,145	-	1,145
Salaries	26,997	26,642	27,374	(732)
Total Road and Bridge	<u>34,997</u>	<u>34,287</u>	<u>29,231</u>	<u>5,056</u>
Total expenditures	<u>1,781,433</u>	<u>1,780,723</u>	<u>1,691,818</u>	<u>88,905</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	710	(416,423)	83,117
NET CHANGE IN FUND BALANCE	-	710	(416,423)	417,133
FUND BALANCE, BEGINNING	<u>593,643</u>	<u>593,643</u>	<u>593,643</u>	-
PRIOR PERIOD ADJUSTMENT	-	-	77,730	(77,730)
FUND BALANCE, ENDING	<u>\$ 593,643</u>	<u>\$ 594,353</u>	<u>\$ 254,950</u>	<u>\$ 339,403</u>

**NON MAJOR
GOVERNMENTAL FUNDS**

VAL VERDE COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2015

	Road & Bridge	Special Revenue	Total Nonmajor Governmental Funds
ASSETS			
Cash in bank	\$ 716,061	\$ 1,037,061	\$ 1,753,122
Investments	802	-	802
Taxes receivables (net of allowance)	58,578	-	58,578
Due from other governments	-	464,444	464,444
Total assets	<u>\$ 775,441</u>	<u>\$ 1,501,505</u>	<u>\$ 2,276,946</u>
LIABILITIES			
Accounts payable	120,091	412,905	\$ 532,996
Due to to other funds	341,822	-	341,822
Unearned revenue	-	1,017,000	1,017,000
Total liabilities	<u>461,913</u>	<u>1,429,905</u>	<u>1,891,818</u>
DEFERRED INFLOWS OF RESOURCES			
	<u>58,578</u>	<u>-</u>	<u>58,578</u>
Total deferred inflows of resources	<u>58,578</u>	<u>-</u>	<u>58,578</u>
FUND BALANCES			
Restricted for:			
Federal or state funds	-	71,600	71,600
Capital projects	-	-	-
Unassigned	254,950	-	254,950
Total fund balances	<u>254,950</u>	<u>71,600</u>	<u>326,550</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 775,441</u>	<u>\$ 1,501,505</u>	<u>\$ 2,276,946</u>

VAL VERDE COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Road & Bridge	Special Revenue	Total Nonmajor Governmental Funds
REVENUES			
Property taxes	\$ 357,806	\$ -	\$ 357,806
Intergovernmental	-	2,665,065	2,665,065
Fees of offices	917,164	-	917,164
Investment earnings	425	-	425
Total revenues	<u>1,275,395</u>	<u>2,665,065</u>	<u>3,940,460</u>
EXPENDITURES			
Legal	-	46,641	46,641
Public safety	-	1,369,084	1,369,084
Culture and recreation	-	35,000	35,000
Highways and streets	1,691,818	48,484	1,740,302
Health and welfare	-	1,057,240	1,057,240
Public facilities	-	116,453	116,453
Total expenditures	<u>1,691,818</u>	<u>2,672,902</u>	<u>4,364,720</u>
REVENUE OVER (UNDER) EXPENDITURES	<u>(416,423)</u>	<u>(7,837)</u>	<u>(424,260)</u>
CHANGE IN FUND BALANCE	(416,423)	(7,837)	(424,260)
FUND BALANCE, BEGINNING	593,643	68,710	662,353
PRIOR PERIOD ADJUSTMENT	<u>77,730</u>	<u>10,727</u>	<u>88,457</u>
FUND BALANCE, ENDING	<u>\$ 254,950</u>	<u>\$ 71,600</u>	<u>326,550</u>

FIDUCIARY FUNDS

VAL VERDE COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY ASSETS
 AND LIABILITIES
 SEPTEMBER 30, 2015

	County Clerk	County Clerk Records Management	County Clerk Criminal Account	County Clerk Civil Account
ASSETS				
Cash and investments	\$ 29,027	\$ -	\$ 17,930	\$ 3,919
Total assets	<u>\$ 29,027</u>	<u>\$ -</u>	<u>\$ 17,930</u>	<u>\$ 3,919</u>
LIABILITIES				
Liabilities:				
Due to others	\$ 29,027	\$ -	\$ 17,930	\$ 3,919
Total liabilities	<u>\$ 29,027</u>	<u>\$ -</u>	<u>\$ 17,930</u>	<u>\$ 3,919</u>

County Clerk Probate Account	County Clerk Generosa Ramon Record Management	County Clerk Generosa Ramon Record Archive	County Clerk Miscellaneous Account	Court At Law Escrow Account	Court At Law Civil Cases	Court At Law Criminal Account	Court At Law Justice Technology Fee	District Clerk Child Support Account
\$ 5,052	\$ 302,170	\$ 300,779	\$ 30	\$ 15,144	\$ 34,421	\$ 2,044	\$ 2,361	\$ -
\$ 5,052	\$ 302,170	\$ 300,779	\$ 30	\$ 15,144	\$ 34,421	\$ 2,044	\$ 2,361	\$ -
\$ 5,052	\$ 302,170	\$ 300,779	\$ 30	\$ 15,144	\$ 34,421	\$ 2,044	\$ 2,361	\$ -
\$ 5,052	\$ 302,170	\$ 300,779	\$ 30	\$ 15,144	\$ 34,421	\$ 2,044	\$ 2,361	\$ -

VAL VERDE COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY ASSETS
 AND LIABILITIES
 (Continued)
 SEPTEMBER 30, 2015

	District Clerk Court Reporter	District Clerk Court Costs	District Clerk Registry Accounts	District Clerk CD Minors	District Clerk MOP 2006 Court Costs	District Clerk MOP Registry Account
ASSETS						
Cash and investments	\$ 52,038	\$ 135,974	\$ 298,172	\$ -	\$ 71,586	\$ 65,028
Total assets	<u>\$ 52,038</u>	<u>\$ 135,974</u>	<u>\$ 298,172</u>	<u>\$ -</u>	<u>\$ 71,586</u>	<u>\$ 65,028</u>
LIABILITIES						
Liabilities:						
Due to others	\$ 52,038	\$ 135,974	\$ 298,172	\$ -	\$ 71,586	\$ 65,028
Total liabilities	<u>\$ 52,038</u>	<u>\$ 135,974</u>	<u>\$ 298,172</u>	<u>\$ -</u>	<u>\$ 71,586</u>	<u>\$ 65,028</u>

EXHIBIT R-3

Justice of the Peace 1	Justice of the Peace 2	Justice of the Peace 3	Justice of the Peace 4	County Attorney Special Account
\$ 11,891	\$ 20,405	\$ 33,829	\$ 7,506	\$ 8,914
\$ 11,891	\$ 20,405	\$ 33,829	\$ 7,506	\$ 8,914
\$ 11,891	\$ 20,405	\$ 33,829	\$ 7,506	\$ 8,914
\$ 11,891	\$ 20,405	\$ 33,829	\$ 7,506	\$ 8,914

VAL VERDE COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY ASSETS
 AND LIABILITIES
 (Continued)
 SEPTEMBER 30, 2015

	County Attorney Collection Account	County Attorney Merchant Account	Tax Assessor Property Tax	Tax Assessor Escrow Account #2	Tax Assessor Vit Escrow Account	Tax Assessor Collector of Taxes
ASSETS						
Cash and investments	\$ 24,344	\$ 17,382	\$ 485,939	\$ 141,219	\$ 233,991	\$ 174,325
Total assets	<u>\$ 24,344</u>	<u>\$ 17,382</u>	<u>\$ 485,939</u>	<u>\$ 141,219</u>	<u>\$ 233,991</u>	<u>\$ 174,325</u>
LIABILITIES						
Liabilities:						
Due to others	\$ 24,344	\$ 17,382	\$ 485,939	\$ 141,219	\$ 233,991	\$ 174,325
Total liabilities	<u>\$ 24,344</u>	<u>\$ 17,382</u>	<u>\$ 485,939</u>	<u>\$ 141,219</u>	<u>\$ 233,991</u>	<u>\$ 174,325</u>

EXHIBIT H-3

Library Memorial Account	Sheriff's Account	Sheriff's Account Eight Liners	Sheriff's Account Forfeiture DOJ Account	Sheriff's Account Texas Forfeiture Account	Sheriff's Account Cash bonds
-	\$ 15,674	\$ 63	\$ 20,675	\$ 45	\$ 2,000
\$ -	\$ 15,674	\$ 63	\$ 20,675	\$ 45	\$ 2,000
-	\$ 15,674	\$ 63	\$ 20,675	\$ 45	\$ 2,000
\$ -	\$ 15,674	\$ 63	\$ 20,675	\$ 45	\$ 2,000

VAL VERDE COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY ASSETS
 AND LIABILITIES
 (Continued)
 SEPTEMBER 30, 2015

	Sheriff's Account TUSC Account	Sheriff's Reserve Deputy Unit	County Welfare	District Clerk Record Preservation
ASSETS				
Cash and investments	\$ 15,058	\$ 9,008	\$ 25,640	\$ 24,696
Total assets	<u>\$ 15,058</u>	<u>\$ 9,008</u>	<u>\$ 25,640</u>	<u>\$ 24,696</u>
LIABILITIES				
Liabilities:				
Due to others	\$ 15,058	\$ 9,008	\$ 25,640	\$ 24,696
Total liabilities	<u>\$ 15,058</u>	<u>\$ 9,008</u>	<u>\$ 25,640</u>	<u>\$ 24,696</u>

EXHIBIT H-3

<u>Justice of Peace 1 Tech Fund</u>	<u>Justice of Peace 2 Tech Fund</u>	<u>Justice of Peace 3 Tech Fund</u>	<u>Justice of Peace 4 Tech Fund</u>	<u>County Clerk Trust Fund</u>	<u>Election Service Contract</u>
<u>\$ 5,563</u>	<u>\$ 10,037</u>	<u>\$ 8,839</u>	<u>\$ 6,576</u>	<u>\$ 81,726</u>	<u>\$ 6,195</u>
<u>\$ 5,563</u>	<u>\$ 10,037</u>	<u>\$ 8,839</u>	<u>\$ 6,576</u>	<u>\$ 81,726</u>	<u>\$ 6,195</u>
<u>\$ 5,563</u>	<u>\$ 10,037</u>	<u>\$ 8,839</u>	<u>\$ 6,576</u>	<u>\$ 81,726</u>	<u>\$ 6,195</u>
<u>\$ 5,563</u>	<u>\$ 10,037</u>	<u>\$ 8,839</u>	<u>\$ 6,576</u>	<u>\$ 81,726</u>	<u>\$ 6,195</u>

VAL VERDE COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY ASSETS
 AND LIABILITIES
 (Continued)
 SEPTEMBER 30, 2015

	County Library Special Account	District Clerk Record Archive	District Clerk On Minors	Total Agency Funds
ASSETS				
Cash and investments	\$ -	\$ 16,445	\$ -	\$ 2,743,663
Total assets	\$ -	\$ 16,445	\$ -	\$ 2,743,663
LIABILITIES				
Liabilities:				
Due to others	\$ -	\$ 16,445	\$ -	\$ 2,743,663
Total liabilities	\$ -	\$ 16,445	\$ -	\$ 2,743,663

VAL VERDE COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND
 LIABILITIES - ALL FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	10/1/2014	Additions	Deductions	Adjustments	9/30/2015
COUNTY CLERK					
Assets:					
Cash and investments	\$ 25,232	\$ 327,865	\$ 324,070	\$ -	\$ 29,027
Due from others	-	-	-	-	-
Total Assets	\$ 25,232	\$ 327,865	\$ 324,070	\$ -	\$ 29,027
Liabilities:					
Due to others	\$ 25,232	\$ 327,865	\$ 324,070	\$ -	\$ 29,027
Bank overdraft	-	-	-	-	-
Total Liabilities	\$ 25,232	\$ 327,865	\$ 324,070	\$ -	\$ 29,027
COUNTY CLERK RECORDS MANAGEMENT					
Assets:					
Cash and investments	\$ 1	\$ -	\$ -	\$ 1	\$ -
Total Assets	\$ 1	\$ -	\$ -	\$ 1	\$ -
Liabilities:					
Due to others	\$ 1	\$ -	\$ -	\$ 1	\$ -
Total Liabilities	\$ 1	\$ -	\$ -	\$ 1	\$ -
COUNTY CLERK CRIMINAL ACCOUNT					
Assets:					
Cash and investments	\$ 16,213	\$ 176,402	\$ 174,685	\$ -	\$ 17,930
Total Assets	\$ 16,213	\$ 176,402	\$ 174,685	\$ -	\$ 17,930
Liabilities:					
Due to others	\$ 16,213	\$ 176,402	\$ 174,685	\$ -	\$ 17,930
Total Liabilities	\$ 16,213	\$ 176,402	\$ 174,685	\$ -	\$ 17,930
COUNTY CLERK CIVIL ACCOUNT					
Assets:					
Cash and investments	\$ 2,719	\$ 42,234	\$ 41,034	\$ -	\$ 3,919
Due from others	-	-	-	-	-
Total Assets	\$ 2,719	\$ 42,234	\$ 41,034	\$ -	\$ 3,919
Liabilities:					
Due to others	\$ 2,719	\$ 42,234	\$ 41,034	\$ -	\$ 3,919
Bank overdraft	-	-	-	-	-
Total Liabilities	\$ 2,719	\$ 42,234	\$ 41,034	\$ -	\$ 3,919
COUNTY CLERK PROBATE ACCOUNT					
Assets:					
Cash and investments	\$ 4,658	\$ 21,597	\$ 21,204	\$ -	\$ 5,052
Total Assets	\$ 4,658	\$ 21,597	\$ 21,204	\$ -	\$ 5,052
Liabilities:					
Due to others	\$ 4,658	\$ 21,597	\$ 21,204	\$ -	\$ 5,052
Total Liabilities	\$ 4,658	\$ 21,597	\$ 21,204	\$ -	\$ 5,052
COUNTY CLERK - GENEROSA RAMON - RECORD MANAGEMENT FUND					
Assets:					
Cash and investments	\$ 273,989	\$ 69,654	\$ 41,473	\$ -	\$ 302,170
Total Assets	\$ 273,989	\$ 69,654	\$ 41,473	\$ -	\$ 302,170
Liabilities:					
Due to others	\$ 273,989	\$ 69,654	\$ 41,473	\$ -	\$ 302,170
Total Liabilities	\$ 273,989	\$ 69,654	\$ 41,473	\$ -	\$ 302,170
COUNTY CLERK - GENEROSA RAMON - RECORD ARCHIVE FUND					
Assets:					
Cash and investments	\$ 258,768	\$ 64,569	\$ 22,558	\$ -	\$ 300,779
Total Assets	\$ 258,768	\$ 64,569	\$ 22,558	\$ -	\$ 300,779
Liabilities:					
Due to others	\$ 258,768	\$ 64,569	\$ 22,558	\$ -	\$ 300,779
Total Liabilities	\$ 258,768	\$ 64,569	\$ 22,558	\$ -	\$ 300,779

VAL VERDE COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND
 LIABILITIES - ALL FIDUCIARY FUNDS
 (Continued)
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	10/1/2014	Additions	Deductions	Adjustments	9/30/2015
COUNTY CLERK MISCELLANEOUS ACCOUNT					
Assets:					
Cash and investments	\$ 30	\$ -	\$ -	\$ -	\$ 30
Due from others	-	-	-	-	-
Total Assets	\$ 30	\$ -	\$ -	\$ -	\$ 30
Liabilities:					
Due to others	\$ 30	\$ -	\$ -	\$ -	\$ 30
Bank overdraft	-	-	-	-	-
Total Liabilities	\$ 30	\$ -	\$ -	\$ -	\$ 30
COURT AT LAW ESCROW ACCOUNT					
Assets:					
Cash and investments	\$ 15,144	\$ -	\$ -	\$ -	\$ 15,144
Total Assets	\$ 15,144	\$ -	\$ -	\$ -	\$ 15,144
Liabilities:					
Due to others	\$ 15,144	\$ -	\$ -	\$ -	\$ 15,144
Total Liabilities	\$ 15,144	\$ -	\$ -	\$ -	\$ 15,144
COURT AT LAW CIVIL CASES					
Assets:					
Cash and investments	\$ 34,421	\$ -	\$ -	\$ -	\$ 34,421
Total Assets	\$ 34,421	\$ -	\$ -	\$ -	\$ 34,421
Liabilities:					
Due to others	\$ 34,421	\$ -	\$ -	\$ -	\$ 34,421
Total Liabilities	\$ 34,421	\$ -	\$ -	\$ -	\$ 34,421
COURT AT LAW CRIMINAL ACCOUNT					
Assets:					
Cash and investments	\$ 2,044	\$ -	\$ -	\$ -	\$ 2,044
Due from others	-	-	-	-	-
Total Assets	\$ 2,044	\$ -	\$ -	\$ -	\$ 2,044
Liabilities:					
Due to others	\$ 2,044	\$ -	\$ -	\$ -	\$ 2,044
Bank overdraft	-	-	-	-	-
Total Liabilities	\$ 2,044	\$ -	\$ -	\$ -	\$ 2,044
COURT AT LAW JUSTICE TECHNOLOGY FEE					
Assets:					
Cash and investments	\$ 4,419	\$ 949	\$ 3,007	\$ -	\$ 2,361
Total Assets	\$ 4,419	\$ 949	\$ 3,007	\$ -	\$ 2,361
Liabilities:					
Due to others	\$ 4,419	\$ 949	\$ 3,007	\$ -	\$ 2,361
Total Liabilities	\$ 4,419	\$ 949	\$ 3,007	\$ -	\$ 2,361
DISTRICT CLERK CHILD SUPPORT ACCOUNT					
Assets:					
Cash and investments	\$ 996	\$ -	\$ -	\$ 996	\$ -
Total Assets	\$ 996	\$ -	\$ -	\$ 996	\$ -
Liabilities:					
Due to others	\$ 996	\$ -	\$ -	\$ 996	\$ -
Total Liabilities	\$ 996	\$ -	\$ -	\$ 996	\$ -

VAL VERDE COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND
 LIABILITIES - ALL FIDUCIARY FUNDS
 (Continued)
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	10/1/2014	Additions	Deductions	Adjustments	9/30/2015
DISTRICT CLERK COURT REPORTER					
Assets:					
Cash and investments	\$ 101,002	\$ 4,999	\$ 21,596	\$ 32,367	\$ 52,038
Total Assets	\$ 101,002	\$ 4,999	\$ 21,596	\$ 32,367	\$ 52,038
Liabilities:					
Due to others	\$ 101,002	\$ 4,999	\$ 21,596	\$ 32,367	\$ 52,038
Total Liabilities	\$ 101,002	\$ 4,999	\$ 21,596	\$ 32,367	\$ 52,038
DISTRICT CLERK COURT COSTS					
Assets:					
Cash and investments	\$ 90,749	\$ 412,066	\$ 360,794	\$ 6,047	\$ 135,974
Total Assets	\$ 90,749	\$ 412,066	\$ 360,794	\$ 6,047	\$ 135,974
Liabilities:					
Due to others	\$ 90,749	\$ 412,066	\$ 360,794	\$ 6,047	\$ 135,974
Total Liabilities	\$ 90,749	\$ 412,066	\$ 360,794	\$ 6,047	\$ 135,974
DISTRICT CLERK REGISTRY ACCOUNTS					
Assets:					
Cash and investments	\$ 180,827	\$ 374,411	\$ 167,825	\$ 89,241	\$ 298,172
Total Assets	\$ 180,827	\$ 374,411	\$ 167,825	\$ 89,241	\$ 298,172
Liabilities:					
Due to others	\$ 180,827	\$ 374,411	\$ 167,825	\$ 89,241	\$ 298,172
Total Liabilities	\$ 180,827	\$ 374,411	\$ 167,825	\$ 89,241	\$ 298,172
DISTRICT CLERK CD MINORS					
Assets:					
Cash and investments	\$ 186,842	\$ -	\$ -	\$ 186,842	\$ -
Total Assets	\$ 186,842	\$ -	\$ -	\$ 186,842	\$ -
Liabilities:					
Due to others	\$ 186,842	\$ -	\$ -	\$ 186,842	\$ -
Total Liabilities	\$ 186,842	\$ -	\$ -	\$ 186,842	\$ -
DISTRICT CLERK - MOP 2006 COURT COSTS					
Assets:					
Cash and investments	\$ 71,586	\$ -	\$ -	\$ -	\$ 71,586
Total Assets	\$ 71,586	\$ -	\$ -	\$ -	\$ 71,586
Liabilities:					
Due to others	\$ 71,586	\$ -	\$ -	\$ -	\$ 71,586
Total Liabilities	\$ 71,586	\$ -	\$ -	\$ -	\$ 71,586
DISTRICT CLERK - MOP REGISTRY ACCOUNT					
Assets:					
Cash and investments	\$ -	\$ -	\$ -	\$ 65,028	\$ 65,028
Total Assets	\$ -	\$ -	\$ -	\$ 65,028	\$ 65,028
Liabilities:					
Due to others	\$ -	\$ -	\$ -	\$ 65,028	\$ 65,028
Total Liabilities	\$ -	\$ -	\$ -	\$ 65,028	\$ 65,028

VAL VERDE COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND
 LIABILITIES - ALL FIDUCIARY FUNDS
 (Continued)
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	10/1/2014	Additions	Deductions	Adjustments	9/30/2015
JUSTICE OF THE PEACE 1					
Assets:					
Cash and investments	\$ 3,759	\$ 89,422	\$ 81,290	\$ -	\$ 11,891
Total Assets	\$ 3,759	\$ 89,422	\$ 81,290	\$ -	\$ 11,891
Liabilities:					
Due to others	\$ 3,759	\$ 89,422	\$ 81,290	\$ -	\$ 11,891
Total Liabilities	\$ 3,759	\$ 89,422	\$ 81,290	\$ -	\$ 11,891
JUSTICE OF THE PEACE 2					
Assets:					
Cash and investments	\$ 31,548	\$ 220,530	\$ 231,674	\$ -	\$ 20,405
Total Assets	\$ 31,548	\$ 220,530	\$ 231,674	\$ -	\$ 20,405
Liabilities:					
Due to others	\$ 31,548	\$ 220,530	\$ 231,674	\$ -	\$ 20,405
Total Liabilities	\$ 31,548	\$ 220,530	\$ 231,674	\$ -	\$ 20,405
JUSTICE OF THE PEACE 3					
Assets:					
Cash and investments	\$ 38,245	\$ 266,086	\$ 270,503	\$ -	\$ 33,829
Total Assets	\$ 38,245	\$ 266,086	\$ 270,503	\$ -	\$ 33,829
Liabilities:					
Due to others	\$ 38,245	\$ 266,086	\$ 270,503	\$ -	\$ 33,829
Total Liabilities	\$ 38,245	\$ 266,086	\$ 270,503	\$ -	\$ 33,829
JUSTICE OF THE PEACE 4					
Assets:					
Cash and investments	\$ 6,915	\$ 61,208	\$ 57,739	\$ 2,878	\$ 7,506
Total Assets	\$ 6,915	\$ 61,208	\$ 57,739	\$ 2,878	\$ 7,506
Liabilities:					
Due to others	\$ 6,915	\$ 61,208	\$ 57,739	\$ 2,878	\$ 7,506
Total Liabilities	\$ 6,915	\$ 61,208	\$ 57,739	\$ 2,878	\$ 7,506
COUNTY ATTORNEY PRE-TRIAL DIVERSION					
Assets:					
Cash and investments	\$ 27	\$ 11,017	\$ 2,103	\$ 27	\$ 8,914
Total Assets	\$ 27	\$ 11,017	\$ 2,103	\$ 27	\$ 8,914
Liabilities:					
Due to others	\$ 27	\$ 11,017	\$ 2,103	\$ 27	\$ 8,914
Total Liabilities	\$ 27	\$ 11,017	\$ 2,103	\$ 27	\$ 8,914

VAL VERDE COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND
LIABILITIES - ALL FIDUCIARY FUNDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT H-4

	10/1/2014	Additions	Deductions	Adjustments	9/30/2015
COUNTY ATTORNEY COLLECTION ACCOUNT					
Assets:					
Cash and investments	\$ 24,645	\$ 2,207	\$ 2,469	\$ 39	\$ 24,344
Total Assets	\$ 24,645	\$ 2,207	\$ 2,469	\$ 39	\$ 24,344
Liabilities:					
Due to others	\$ 24,645	\$ 2,207	\$ 2,469	\$ 39	\$ 24,344
Total Liabilities	\$ 24,645	\$ 2,207	\$ 2,469	\$ 39	\$ 24,344
COUNTY ATTORNEY MERCHANT ACCOUNT					
Assets:					
Cash and investments	\$ 16,605	\$ 20,689	\$ 19,911	\$ -	\$ 17,382
Total Assets	\$ 16,605	\$ 20,689	\$ 19,911	\$ -	\$ 17,382
Liabilities:					
Due to others	\$ 16,605	\$ 20,689	\$ 19,911	\$ -	\$ 17,382
Total Liabilities	\$ 16,605	\$ 20,689	\$ 19,911	\$ -	\$ 17,382
TAX ASSESSOR PROPERTY TAX					
Assets:					
Cash and investments	\$ 423,384	\$ 33,996,416	\$ 33,933,861	\$ -	\$ 485,939
Total Assets	\$ 423,384	\$ 33,996,416	\$ 33,933,861	\$ -	\$ 485,939
Liabilities:					
Due to others	\$ 423,384	\$ 33,996,416	\$ 33,933,861	\$ -	\$ 485,939
Total Liabilities	\$ 423,384	\$ 33,996,416	\$ 33,933,861	\$ -	\$ 485,939
TAX ASSESSOR ESCROW ACCOUNT #2					
Assets:					
Cash and investments	\$ 306,378	\$ 35,053	\$ 42,321	\$ 157,891	\$ 141,219
Total Assets	\$ 306,378	\$ 35,053	\$ 42,321	\$ 157,891	\$ 141,219
Liabilities:					
Due to others	\$ 306,378	\$ 35,053	\$ 42,321	\$ 157,891	\$ 141,219
Total Liabilities	\$ 306,378	\$ 35,053	\$ 42,321	\$ 157,891	\$ 141,219
TAX ASSESSOR VIT ESCROW ACCOUNT					
Assets:					
Cash and investments	\$ 186,856	\$ 320,260	\$ 273,125	\$ -	\$ 233,991
Total Assets	\$ 186,856	\$ 320,260	\$ 273,125	\$ -	\$ 233,991
Liabilities:					
Due to others	\$ 186,856	\$ 320,260	\$ 273,125	\$ -	\$ 233,991
Total Liabilities	\$ 186,856	\$ 320,260	\$ 273,125	\$ -	\$ 233,991
TAX ASSESSOR COLLECTOR OF TAXES					
Assets:					
Cash and investments	\$ 208,755	\$ 10,832,425	\$ 10,866,855	\$ -	\$ 174,325
Total Assets	\$ 208,755	\$ 10,832,425	\$ 10,866,855	\$ -	\$ 174,325
Liabilities:					
Due to others	\$ 208,755	\$ 10,832,425	\$ 10,866,855	\$ -	\$ 174,325
Total Liabilities	\$ 208,755	\$ 10,832,425	\$ 10,866,855	\$ -	\$ 174,325

VAL VERDE COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND
 LIABILITIES - ALL FIDUCIARY FUNDS
 (Continued)
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	10/1/2014	Additions	Deductions	Adjustments	9/30/2015
<u>LIBRARY MEMORIAL ACCOUNT</u>					
Assets:					
Cash and investments	\$ 2,447	\$ 400	\$ 2,847	\$ -	\$ -
Total Assets	\$ 2,447	\$ 400	\$ 2,847	\$ -	\$ -
Liabilities:					
Due to others	\$ 2,447	\$ 400	\$ 2,847	\$ -	\$ -
Total Liabilities	\$ 2,447	\$ 400	\$ 2,847	\$ -	\$ -
<u>SHERIFF'S ACCOUNT</u>					
Assets:					
Cash and investments	\$ 14,310	\$ 96,774	\$ 95,410	\$ -	\$ 15,674
Total Assets	\$ 14,310	\$ 96,774	\$ 95,410	\$ -	\$ 15,674
Liabilities:					
Due to others	\$ 14,310	\$ 96,774	\$ 95,410	\$ -	\$ 15,674
Total Liabilities	\$ 14,310	\$ 96,774	\$ 95,410	\$ -	\$ 15,674
<u>SHERIFF'S ACCOUNT EIGHT LINERS</u>					
Assets:					
Cash and investments	\$ 63	\$ -	\$ -	\$ -	\$ 63
Total Assets	\$ 63	\$ -	\$ -	\$ -	\$ 63
Liabilities:					
Due to others	\$ 63	\$ -	\$ -	\$ -	\$ 63
Total Liabilities	\$ 63	\$ -	\$ -	\$ -	\$ 63
<u>SHERIFF'S ACCOUNT FORFEITURE DOJ ACCOUNT</u>					
Assets:					
Cash and investments	\$ 25,639	\$ 8,667	\$ 13,632	\$ -	\$ 20,675
Total Assets	\$ 25,639	\$ 8,667	\$ 13,632	\$ -	\$ 20,675
Liabilities:					
Due to others	\$ 25,639	\$ 8,667	\$ 13,632	\$ -	\$ 20,675
Total Liabilities	\$ 25,639	\$ 8,667	\$ 13,632	\$ -	\$ 20,675
<u>SHERIFF'S ACCOUNT TEXAS FORFEITURE ACCOUNT</u>					
Assets:					
Cash and investments	45	\$ -	\$ -	\$ -	45
Total Assets	\$ 45	\$ -	\$ -	\$ -	\$ 45
Liabilities:					
Due to others	45	\$ -	\$ -	\$ -	45
Total Liabilities	\$ 45	\$ -	\$ -	\$ -	\$ 45
<u>SHERIFF'S ACCOUNT CASH BONDS</u>					
Assets:					
Cash and investments	-	\$ 1,500	\$ 2,300	\$ 2,800	2,000
Total Assets	\$ -	\$ 1,500	\$ 2,300	\$ 2,800	\$ 2,000
Liabilities:					
Due to others	-	\$ 1,500	\$ 2,300	\$ 2,800	2,000
Total Liabilities	\$ -	\$ 1,500	\$ 2,300	\$ 2,800	\$ 2,000

VAL VERDE COUNTY, TEXAS
COMBINING STATEMENT OF CHANGES IN ASSETS AND
LIABILITIES - ALL FIDUCIARY FUNDS
(Continued)
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT H-4

	10/1/2014	Additions	Deductions	Adjustments	9/30/2015
SHERIFF'S ACCOUNT TUSC ACCOUNT					
Assets:					
Cash and investments	\$ 23,894	\$ 2,633	\$ 11,469	\$ -	\$ 15,058
Total Assets	\$ 23,894	\$ 2,633	\$ 11,469	\$ -	\$ 15,058
Liabilities:					
Due to others	\$ 23,894	\$ 2,633	\$ 11,469	\$ -	\$ 15,058
Total Liabilities	\$ 23,894	\$ 2,633	\$ 11,469	\$ -	\$ 15,058
SHERIFF'S RESERVE DEPUTY UNIT					
Assets:					
Cash and investments	\$ 10,034	\$ 2,550	\$ 3,576	\$ -	\$ 9,008
Total Assets	\$ 10,034	\$ 2,550	\$ 3,576	\$ -	\$ 9,008
Liabilities:					
Due to others	\$ 10,034	\$ 2,550	\$ 3,576	\$ -	\$ 9,008
Total Liabilities	\$ 10,034	\$ 2,550	\$ 3,576	\$ -	\$ 9,008
COUNTY WELFARE					
Assets:					
Cash and investments	\$ 29,386	\$ 1,214	\$ 4,959	\$ -	\$ 25,640
Total Assets	\$ 29,386	\$ 1,214	\$ 4,959	\$ -	\$ 25,640
Liabilities:					
Due to others	\$ 29,386	\$ 1,214	\$ 4,959	\$ -	\$ 25,640
Total Liabilities	\$ 29,386	\$ 1,214	\$ 4,959	\$ -	\$ 25,640
DISTRICT CLERK RECORD PRESERVATION					
Assets:					
Cash and investments	\$ 13,341	\$ 3,245	\$ -	\$ 8,110	\$ 24,696
Total Assets	\$ 13,341	\$ 3,245	\$ -	\$ 8,110	\$ 24,696
Liabilities:					
Due to others	\$ 13,341	\$ 3,245	\$ -	\$ 8,110	\$ 24,696
Total Liabilities	\$ 13,341	\$ 3,245	\$ -	\$ 8,110	\$ 24,696
JUSTICE OF PEACE 1 TECHNOLOGY FUND					
Assets:					
Cash and investments	\$ 4,240	\$ 1,323	\$ -	\$ -	\$ 5,563
Total Assets	\$ 4,240	\$ 1,323	\$ -	\$ -	\$ 5,563
Liabilities:					
Due to others	\$ 4,240	\$ 1,323	\$ -	\$ -	\$ 5,563
Total Liabilities	\$ 4,240	\$ 1,323	\$ -	\$ -	\$ 5,563
JUSTICE OF PEACE 2 TECHNOLOGY FUND					
Assets:					
Cash and investments	\$ 10,105	\$ 4,792	\$ 4,859	\$ -	\$ 10,037
Total Assets	\$ 10,105	\$ 4,792	\$ 4,859	\$ -	\$ 10,037
Liabilities:					
Due to others	\$ 10,105	\$ 4,792	\$ 4,859	\$ -	\$ 10,037
Total Liabilities	\$ 10,105	\$ 4,792	\$ 4,859	\$ -	\$ 10,037

VAL VERDE COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND
 LIABILITIES - ALL FIDUCIARY FUNDS
 (Continued)
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

JUSTICE OF PEACE 3 TECHNOLOGY FUND

Assets:					
Cash and investments	\$ 11,818	\$ 3,625	\$ 6,604	\$ -	\$ 8,839
Total Assets	\$ 11,818	\$ 3,625	\$ 6,604	\$ -	\$ 8,839
Liabilities:					
Due to others	\$ 11,818	\$ 3,625	\$ 6,604	\$ -	\$ 8,839
Total Liabilities	\$ 11,818	\$ 3,625	\$ 6,604	\$ -	\$ 8,839

JUSTICE OF PEACE 4 TECHNOLOGY FUND

Assets:					
Cash and investments	\$ 8,060	\$ 810	\$ 2,294	\$ -	\$ 6,576
Total Assets	\$ 8,060	\$ 810	\$ 2,294	\$ -	\$ 6,576
Liabilities:					
Due to others	\$ 8,060	\$ 810	\$ 2,294	\$ -	\$ 6,576
Total Liabilities	\$ 8,060	\$ 810	\$ 2,294	\$ -	\$ 6,576

COUNTY CLERK TRUST FUND

Assets:					
Cash and investments	\$ 83,841	\$ 33,848	\$ 35,963	\$ -	\$ 81,726
Total Assets	\$ 83,841	\$ 33,848	\$ 35,963	\$ -	\$ 81,726
Liabilities:					
Due to others	\$ 83,841	\$ 33,848	\$ 35,963	\$ -	\$ 81,726
Total Liabilities	\$ 83,841	\$ 33,848	\$ 35,963	\$ -	\$ 81,726

ELECTION SERVICE CONTRACT

Assets:					
Cash and investments	\$ 9,602	\$ -	\$ 3,407	\$ -	\$ 6,195
Total Assets	\$ 9,602	\$ -	\$ 3,407	\$ -	\$ 6,195
Liabilities:					
Due to others	\$ 9,602	\$ -	\$ 3,407	\$ -	\$ 6,195
Total Liabilities	\$ 9,602	\$ -	\$ 3,407	\$ -	\$ 6,195

VAL VERDE COUNTY LIBRARY SPECIAL ACCOUNT

Assets:					
Cash and investments	\$ 20,284	\$ 672	\$ 20,956	\$ -	\$ -
Total Assets	\$ 20,284	\$ 672	\$ 20,956	\$ -	\$ -
Liabilities:					
Due to others	\$ 20,284	\$ 672	\$ 20,956	\$ -	\$ -
Total Liabilities	\$ 20,284	\$ 672	\$ 20,956	\$ -	\$ -

VAL VERDE COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND
 LIABILITIES - ALL FIDUCIARY FUNDS
 (Continued)
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT H-4

DISTRICT CLERK RECORD ARCHIVE

Assets:					
Cash and investments	\$ 12,589	\$ 3,856	\$ -	\$ -	\$ 16,445
Total Assets	\$ 12,589	\$ 3,856	\$ -	\$ -	\$ 16,445
Liabilities:					
Due to others	\$ 12,589	\$ 3,856	\$ -	\$ -	\$ 16,445
Total Liabilities	\$ 12,589	\$ 3,856	\$ -	\$ -	\$ 16,445

DISTRICT CLERK SAVINGS ON MINORS

Assets:					
Cash and investments	\$ 7,589	\$ -	\$ -	\$ 7,589	\$ -
Total Assets	\$ 7,589	\$ -	\$ -	\$ 7,589	\$ -
Liabilities:					
Due to others	\$ 7,589	\$ -	\$ -	\$ 7,589	\$ -
Total Liabilities	\$ 7,589	\$ -	\$ -	\$ 7,589	\$ -

TOTAL-AGENCY FUNDS

Assets:					
Cash and investments	\$ 2,804,046	\$ 47,515,969	\$ 47,168,373	\$ 559,856	\$ 2,743,663
Total assets	\$ 2,804,046	\$ 47,515,969	\$ 47,168,373	\$ 559,856	\$ 2,743,663
Liabilities:					
Due to others	\$ 2,804,046	\$ 47,515,969	\$ 47,168,373	\$ 559,856	\$ 2,743,663
Total liabilities	\$ 2,804,046	\$ 47,515,969	\$ 47,168,373	\$ 559,856	\$ 2,743,663

STATISTICAL SECTION

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VAL VERDE COUNTY, TEXAS
GOVERNMENT-WIDE EXPENSES BY FUNCTION
LAST SEVEN FISCAL YEARS

	2015	2014	2013	2012	2011	2010	2009
General government	\$31,812,165	\$32,199,908	\$30,716,829	\$32,388,331	\$29,129,708	\$28,464,724	\$29,525,712
Public safety	4,713,489	4,602,634	3,794,558	4,275,125	5,814,134	3,944,982	5,013,805
Judicial	1,471,807	1,533,477	1,424,295	1,563,253	1,496,456	1,311,948	1,331,200
Public works	-	24,176	20,431	19,925	18,615	603,647	1,525,405
Public facilities	1,187,430	1,297,788	805,352	1,169,173	736,170	57,492	49,381
Legal	673,454	514,428	493,827	495,575	495,479	426,053	366,633
Highways and streets	3,517,124	2,767,175	2,878,894	13,310,130	1,945,640	1,519,546	1,627,446
Health and welfare	1,143,242	2,279,491	452,048	468,568	611,067	628,319	1,368,179
Culture and recreation	619,615	647,545	728,707	799,923	773,470	679,250	750,975
Debt service - interest on debt	<u>1,321,745</u>	<u>1,256,458</u>	<u>1,230,133</u>	<u>1,103,435</u>	<u>62,328</u>	<u>67,447</u>	<u>67,013</u>
TOTAL	<u>\$46,460,071</u>	<u>\$47,123,081</u>	<u>\$42,545,074</u>	<u>\$55,593,438</u>	<u>\$41,083,067</u>	<u>\$37,703,408</u>	<u>\$41,625,749</u>

Note: * GASB 34 was not in effect. No data available.

VAL VERDE COUNTY
GOVERNMENT-WIDE REVENUES
LAST SEVEN FISCAL YEARS

PROGRAM REVENUES			GENERAL REVENUES		
Fiscal Year	Charges for Services	Operating Grants and Contributions	Taxes	Interest	Miscellaneous
2015	\$ 2,636,145	\$ 30,370,703	\$ 12,189,176	\$ 27,690	\$ 413,784
2014	3,263,423	31,449,773	11,352,293	21,454	1,195,217
2013	2,665,576	27,875,151	10,706,043	12,130	997,068
2012	2,870,191	38,353,529	10,488,345	14,372	151,533
2011	3,214,399	27,955,547	9,968,683	100	310,352
2010	3,096,100	23,958,527	9,559,667	13,975	66,169
2009	8,703,473	23,291,666	9,758,138	21,255	474,814

Note: * GASB 34 was not in effect for years prior to 2009. No data available

VAL VERDE COUNTY, TEXAS
EXPENDITURES BY FUNCTION
ALL GOVERNMENTAL FUND TYPES

LAST TEN FISCAL YEARS
(Unaudited)

FUNCTION	2015	2014	2013	2012	2011
General government	\$ 31,184,169	\$ 31,397,040	\$ 29,201,513	\$ 31,074,205	\$ 28,536,710
Judicial	1,408,847	1,460,950	1,363,005	1,503,480	1,440,612
Legal	652,535	490,252	473,396	475,650	476,864
Public safety	4,608,692	4,312,524	4,557,005	4,323,502	6,367,742
Health and welfare	1,080,282	2,206,964	390,758	408,795	147,825
Highway and streets	3,265,692	2,646,296	2,776,743	13,210,508	2,204,121
Culture and recreation	577,574	599,194	687,848	760,074	736,241
Public facilities	1,166,512	1,297,788	805,352	1,169,173	736,170
Redemption of principal	3,445,000	2,800,000	2,500,000	910,000	185,000
Debt service interest other	1,298,520	1,177,803	1,204,440	1,087,160	3,904
Capital leases	158,703	115,936	125,105	153,209	209,129
Totals	<u>\$ 48,846,526</u>	<u>\$ 48,504,747</u>	<u>\$ 44,085,165</u>	<u>\$ 55,075,756</u>	<u>\$ 41,044,318</u>

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 26,871,092	\$ 28,377,690	\$ 25,778,151	\$ 25,277,697	\$ 21,459,526
1,311,948	1,274,281	1,306,886	1,321,520	1,253,944
426,053	350,957	364,137	388,541	350,848
4,179,771	5,015,161	3,059,597	3,125,504	2,569,834
628,319	1,309,679	66,195	64,276	143,396
2,192,061	3,581,693	1,435,452	1,376,125	2,026,244
679,250	718,865	690,455	869,718	670,488
57,492	47,270	-	-	-
345,000	335,000	615,000	615,000	484,489
67,447	67,013	53,545	65,883	109,442
<u>173,340</u>	<u>132,759</u>	<u>95,032</u>	<u>71,738</u>	<u>36,808</u>
\$ <u>36,931,773</u>	\$ <u>41,210,368</u>	\$ <u>33,464,450</u>	\$ <u>33,176,002</u>	\$ <u>29,105,019</u>

VAL VERDE COUNTY, TEXAS
REVENUES BY SOURCES
ALL GOVERNMENTAL FUND TYPES
LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year Ended	Taxes	Intergovernmental	Fee of Offices	Fines and Forfeitures	Interest	Miscellaneous	Total
2015	\$ 12,170,846	\$ 30,149,493	\$ 2,615,038	\$ 21,107	\$ 27,690	\$ 658,429	\$ 45,642,603
2014	11,186,858	31,430,735	3,204,060	19,976	21,454	1,215,229	47,078,312
2013	10,780,903	27,875,151	2,645,057	20,518	12,130	1,032,484	42,366,243
2012	10,488,345	38,802,568	2,850,104	20,086	14,372	151,533	52,327,008
2011	10,102,502	27,955,547	2,945,371	-	20,706	579,379	41,603,505
2010	9,559,667	23,958,527	2,668,936	-	13,975	493,333	36,694,438
2009	9,758,138	23,291,666	1,947,225	422,628	21,255	6,658,711	42,099,623
2008	8,636,346	19,712,321	2,331,272	585,396	103,101	2,385,253	33,753,689
2007	8,615,564	22,068,990	2,236,879	506,513	110,603	278,978	33,817,527
2006	7,764,971	17,303,822	2,120,460	484,054	57,787	534,713	28,265,807

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VAL VERDE COUNTY, TEXAS

PROPERTY TAX RATES

LAST TEN FISCAL YEARS
(Unaudited)

Fiscal Year	General Fund	Interest & Sinking Fund	Farm to Market Fund	Hospital	Total Tax Rate
2015	\$ 0.3888	\$ 0.0930	\$ 0.0180	\$ -	\$ 0.4998
2014	0.3657	0.0800	0.0180	-	0.4637
2013	0.3657	0.0800	0.0180	-	0.4637
2012	0.3657	0.0800	0.0180	-	0.4637
2011	0.3657	0.0800	0.0180	-	0.4637
2010	0.3657	0.0800	0.0180	-	0.4637
2009	0.3657	0.0800	0.0180	-	0.4637
2008	0.3680	0.0800	0.0180	-	0.4660
2007	0.3680	0.0800	0.0180	-	0.4660
2006	0.3680	0.0800	0.0180	-	0.4660

VAL VERDE COUNTY, TEXAS
ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(Unaudited)

<u>Fiscal Year Ended September 30,</u>	<u>Real Property</u>	<u>Total</u>
2015	\$ 2,105,180,781	\$ 2,105,180,781
2014	2,042,432,896	2,042,432,896
2013	1,921,668,780	1,921,668,780
2012	1,904,886,027	1,904,886,027
2011	1,842,766,566	1,842,766,566
2010	1,710,477,503	1,710,477,503
2009	1,574,948,215	1,574,948,215
2008	1,630,746,974	1,630,746,974
2007	1,411,261,756	1,411,261,756
2006	1,338,658,598	1,338,658,598

COPY

VAL VERDE COUNTY FAIRGROUNDS LEASE AGREEMENT

This Agreement is entered into by and between the County of Val Verde ("Lessor"), acting herein by and through its County Judge as authorized agent for Lessor (**Mud Racing**) ("Lessee") acting by and through its agent, **Del Rio 4x4 Mud racing and Mr. Luis Flores** for the lease of premises more commonly known as the Val Verde County Fairgrounds. For and in consideration of the mutual promises hereinafter set out to be kept and performed, the parties hereby agree to the following terms and conditions:

1. Terms of Lease: This lease shall commence on dates as follow: June 25, 2016, at 3:00 PM for use of the office located at the Val Verde County Fairgrounds.
2. Description of Property: The following building(s) and area(s) located on the Val Verde County Fairgrounds are to be leased beginning on Saturday on 6/25/2016 and ends on Sunday, June 26, 2016.

Large Arena	Grandstands
Pavilion	Parking Lot(s)
Racetrack	Restrooms
Concessions Stands*	Fairgrounds Office
Small roping arena	

*There will be no glass bottles permitted at the concessions stands.

3. Consideration: Lessee shall pay to the County of Val Verde as consideration for the use of the fairgrounds, the amount of \$ **250.00** per event day, payable when the contract is executed. In addition, a deposit in the amount of \$ **500** shall be paid at the time and in accordance with the terms specified in paragraph 9 of this lease agreement. No other fees or payments are authorized unless specifically set out in the Lease Agreement.
4. Cancellation: The following amount will be refunded if Lessee seeks to cancel this Lease Agreement. This notice of cancellation must be made in writing and delivered to the Val Verde County Judge.

If notice is received 45 days or more prior to event - 100% refund
If notice is received 45 days to 20 days prior to event - 50% refund
If notice is received less than 20 days prior to event - 0% refund

5. Deposit Refund: The deposit paid by Lessee shall be refunded to Lessee by Lessor within 10 days after Lessee and Lessor's agent inspected the property and determined that it is in acceptable condition after Lessor's

agent has determined that all costs of utilities (or clean up fees as specified in paragraph 9 of this lease) have been paid. Appropriate amounts shall be deducted for damages to the premises, as well as for nonpayment of utilities. These deductions shall be specified in writing and delivered to Lessee on or before the date the deposit refund is due.

6. Inspection of Property: Lessee shall inspect the property prior to the execution of this Lease Agreement to determine if the property is acceptable and suited for its intended use. By executing this Lease Agreement, Lessee acknowledges that the property has been inspected and is suitable for its intended use in its current condition.
7. Equipment: Lessor shall not provide any equipment to Lessee. Lessor shall prepare the arena for use by Lessee on 6/25/2016. This does not include set up for event. Lessee shall inspect the arena to determine if it is satisfactory for its intended use. Thereafter, it shall be the Lessee's sole responsibility to maintain the arena for its intended use during the lease term.
8. Utilities: Lessee shall be solely responsible for the payment of utilities (water/electricity) during the lease term.
9. Clean-up: Lessee and Lessor acknowledge that Lessee has the option to clean up the facilities.

In the event Lessor is responsible for clean-up, Lessee shall deliver to Lessor a \$500 deposit/clean up fee along with written confirmation that he is exercising the option of having Lessor clean up the premises. Lessor warrants that there will be a cleanup crew after every performance and that clean up shall be accomplished prior to each performance.

In the event Lessee is responsible for clean up, Lessee shall deliver to Lessor a \$500 deposit along with written confirmation that he is exercising the option of cleaning up the premises. Lessor shall inspect the premises on a date as specified in opportunity to correct any clean up problems as indicated by Lessor or Lessor's agent prior to the expiration of the lease term.

10. Security: Uniformed security officers shall be provided by Lessee at Lessee's expense for the event period beginning at 7:00 a.m. on June 25, 2016, at 7:00 p.m. Lessee shall coordinate with the Val Verde County Sheriff to ensure that the Fairgrounds Rules relating to security are followed.
11. Insurance: Lessee shall at all times maintain in full force and effect an insurance policy that names the County of Val Verde as additional insured

and protects the parties against any and all liability arising out of any injury, including injuries to persons and property, which may occur on the premises described herein or which may result from any use connected with such premises. Lessee shall furnish to Lessor at the time this lease is executed, an appropriate certificate of insurance showing thereon the effective dates of the policy, the amounts of the policy, the insurer, the named insured and any other pertinent matters.

12. **INDEMNIFICATION:** LESSEE SHALL AND DOES HEREBY FULLY INDEMNIFY AND HOLD HARMLESS THE COUNTY, ITS SUCCESSORS, ASSIGNS, AGENTS, REPRESENTATIVES, CONTRACTORS AND EMPLOYEES FROM AND AGAINST ANY AND ALL LIABILITIES, INJURY, DEMANDS, SUITS, ACTIONS, CLAIMS, PROCEEDINGS, DAMAGES, JUDGMENTS, AWARDS, PENALTIES, COSTS AND/OR EXPENSES, INCLUDING BUT NOT LIMITED TO REASONABLE ATTORNEYS FEES, OF WHATSOEVER NATURE, PAST, PRESENT OR FUTURE, ARISING FROM OR RELATED TO PERFORMANCE OF THIS AGREEMENT.
13. **Rules and Regulations:** Lessee shall at all times adhere to the Rules and Regulations adopted by the Val Verde County Fairgrounds Committee. By signing this Lease Agreement, Lessee acknowledges that a copy of the Rules and Regulations has been provided to Lessee and that Lessee has read and understands said Rules and Regulations. A copy of said Rules and Regulations is attached to this agreement as Exhibit "A" and Exhibit "B."
14. **Resolution of Problems:** The Fairgrounds Manager shall be available for resolution of any problems which may arise during the lease term, which includes problems arising during the event. In the event no resolution is reached, Lessee may request assistance from the Val Verde County Commissioners Court designee. Lessor warrants that the Fairgrounds Manager or another person designated by the Val Verde County Commissioners Court shall be available to Lessee during the event.
15. **Violation of Lease Agreement:** If Lessee violates any of the terms of this Lease Agreement, including the Rules and Regulations, the County of Val Verde shall give written notice of the violation and the Lease Agreement shall become immediately void. Any monies paid as consideration for this Lease Agreement shall be forfeited.
16. **Parties Bound:** This Lease Agreement shall be binding upon and inure to the benefit of the parties and their respective heirs, executors, administrators, legal representatives, successors, and assigns where permitted by this Lease Agreement.

17. Applicable Law: This Lease Agreement shall be construed under and in accordance with the laws of the State of Texas, and all obligations of the parties are performable in Val Verde County, Texas.
18. Legal Construction: In case any one or more of the provisions contained in this agreement shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision and this Lease Agreement shall be construed as if such invalid, illegal or unenforceable provisions had never been contained herein.
19. Prior Agreements Superseded: This Legal Agreement constitutes the sole and only agreement of the parties and supersedes any prior understandings or written or oral agreements between the parties.
20. Amendment: No amendment, modification or alteration of the terms of this Lease Agreement shall be binding unless the same is in writing, dated subsequent to the date of this Lease Agreement and duly executed by the parties.
21. Rights and Remedies Cumulative: The rights and remedies provided by this Lease Agreement are cumulative and the use of any one right or remedy by either party shall not preclude or waive its right to use any or all other remedies. These rights and remedies are given in addition to any other rights the parties may have by law, statute, ordinance or otherwise.
22. Waiver of Default: No waiver by the parties hereto of any default or breach of any term, condition or covenant of this lease shall be deemed to be a waiver of any other breach of the same or any other term, condition or covenant of this Lease Agreement.
23. Attorney's Fees: In the event Lessor or Lessee breaches any of the terms of this Lease Agreement whereby the party not in default employs attorneys to protect or enforce its rights hereunder and prevails, then the defaulting party agrees to pay the other party reasonable attorney's fees so incurred by such other party.
24. Force Majeure: Neither Lessor nor Lessee shall be required to perform any term, condition, or covenant in this Lease Agreement so long as such performance is delayed or prevented by force majeure, which shall mean acts of God, strikes, lockouts, material or labor restrictions by any governmental authority, civil riots, floods, and any other cause not reasonable within the control of Lessor or Lessee and which by the exercise of due diligence Lessor or Lessee is unable, wholly or in part, to prevent or overcome.

25. This lease agreement shall serve as a permit for purposes of complying with the Fairgrounds Rules.

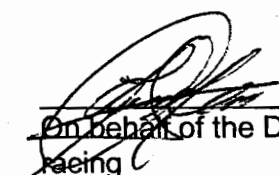
27. **NO BLANK SPACES:** BY EXECUTING THIS DOCUMENT, LESSOR AND LESSEE ARE VERIFYING THAT NO BLANK SPACES REMAIN IN THE LEASE AGREEMENT.

EXECUTED in MULTIPLE ORIGINALS on this 13th day of June, 2016.



Efrain Valdez

On behalf of Val Verde County



On behalf of the Del Rio 4X4 Mud
racing
(Luis Flores)

Presented to Val Verde Commissioners Court on 06/13/16 and made a part of the court's minutes.

946

SCORE TALLY SHEET
for
Bank Depository Service's for Val Verde County
May 23, 2016

Evaluator		<u>The Bank & Trust</u>	<u>Texas Community Bank</u>	-
No. 1	F. Lowe	100	100	0
No. 2	Aaron Rodriguez	100	100	0
No. 3	R. Musquiz Jr	100	100	0
No. 4		0	0	0
Total Score		300	300	0
Selected Firms.		<u>The Bank & Trust and Texas Community Bank.</u>		

#18



2020 Bedell Ave
Del Rio, Texas 78840

(830) 778-2020
Fax: (830) 778-2050

May 12, 2016

Re: **Transportation to Webb County Pricing Proposal**

Mr. Roy Musquiz Jr.,

Enclosed sir, you will find itemized pricing for transportation to Webb County Medical Examiners.

Items Included in Proposal

-Removal of Person from Place of Death	\$275.00
-Body Bag (If necessary)	\$150.00
-Transportation to Webb County for Autopsy	\$300.00
-Refrigeration (If necessary)	<u>\$285.00</u>
	\$1010.00
DISCOUNT	-1010.00

TOTAL BID PRICE: \$0.00

****This bid is a continuation of our current Price agreement of \$0.00**



*"Let Us Be The One
You Turn To"*

May 16, 2016

Val Verde County
400 Pecan Street
Del Rio, Texas 78840

Subject: Transportation for Autopsy Services

Cox Funeral Home a full service funeral home, located in Del Rio, Texas, proposes to provide transportation, bags & covers, storage, refrigeration, etc. for decedents requiring autopsy services for a fee of:

**"Any amount deemed reasonable by the Val Verde County
Commissioners and/or its authorized officials "**

It is understood that Val Verde County will continue seeking the expertise of the Webb County Medical Examiner's Office, located in Laredo, Texas. Such proposal of services will be provided for a period of one year.

Thank you for the opportunity to continue serving the residents of the Val Verde County during their most trying times.

Sincerely,

Judy L. Cox, President
G.W. Cox Memorial Funeral Home
114 Fletcher Dr.
Del Rio, Texas 78840

114 Fletcher Drive • Del Rio, Texas 78840 • (830) 775-2000

(c) Except as required by Section 264.514, Family Code, for each body that is the subject of an inquest by a justice of the peace, the justice, in the justice's discretion, shall:

- (1) direct a physician to perform an autopsy; or
- (2) certify that no autopsy is necessary.

(d) A justice of the peace may not order a person to perform an autopsy on the body of a deceased person whose death was caused by Asiatic cholera, bubonic plague, typhus fever, or smallpox. A justice of the peace may not order a person to perform an autopsy on the body of a deceased person whose death was caused by a communicable disease during a public health disaster.

(e) A justice of the peace shall order an autopsy performed on a body if:

- (1) the justice determines that an autopsy is necessary to determine or confirm the nature and cause of death;
- (2) the deceased was a child younger than six years of age and the death is determined under Section 264.514, Family Code, to be unexpected or the result of abuse or neglect; or
- (3) directed to do so by the district attorney, criminal district attorney, or, if there is no district or criminal district attorney, the county attorney.

(f) A justice of the peace shall request a physician to perform the autopsy.

(g) The commissioners court shall pay a reasonable fee to a physician performing an autopsy on the order of a justice of the peace, if a fee is assessed.

~~(h) The commissioners court shall pay a reasonable fee for the transportation of a body to a place where an autopsy can be performed under this article if a justice of the peace orders the body to be transported to the place.~~

(i) If a justice of the peace determines that a complete autopsy is unnecessary to confirm or determine the cause of death, the justice may order a physician to take or remove from a body a sample of body fluids, tissues, or organs in order to determine the nature and cause of death. Except as provided by Subsection (j) of this article, a justice may not order any person other than a physician to take samples from the body of a deceased person.

(j) A justice of the peace may order a physician, qualified



TRINITY

MORTUARY

May 16, 2016

Val Verde County
400 Pecan Street
Del Rio, Texas 78840

Subject: Transportation for Autopsy Services

Trinity Mortuary, a full service funeral home, located in Del Rio, Texas, proposes to provide transportation, bags & covers, storage, refrigeration, etc. for decedents requiring autopsy services for a fee of:

**"Any amount deemed reasonable by the Val Verde County
Commissioners and/or its authorized officials "**

It is understood that Val Verde County will continue seeking the expertise of the Webb County Medical Examiner's Office, located in Laredo, Texas. Such proposal of services will be provided for a period of one year.

Thank you for the opportunity to continue serving the residents of the Val Verde County during their most trying times.

Sincerely,

Donato B. Guajardo, III
Owner/Operator

206 Kings Way · Del Rio, Texas 78840 · info@TrinityMortuary.com
Office (830) 775-2230 Fax (830) 522-5562

(c) Except as required by Section 264.514, Family Code, for each body that is the subject of an inquest by a justice of the peace, the justice, in the justice's discretion, shall:

- (1) direct a physician to perform an autopsy; or
- (2) certify that no autopsy is necessary.

(d) A justice of the peace may not order a person to perform an autopsy on the body of a deceased person whose death was caused by Asiatic cholera, bubonic plague, typhus fever, or smallpox. A justice of the peace may not order a person to perform an autopsy on the body of a deceased person whose death was caused by a communicable disease during a public health disaster.

(e) A justice of the peace shall order an autopsy performed on a body if:

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- (2) the deceased was a child younger than six years of age and the death is determined under Section 264.514, Family Code, to be unexpected or the result of abuse or neglect; or
- (3) directed to do so by the district attorney, criminal district attorney, or, if there is no district or criminal district attorney, the county attorney.

(f) A justice of the peace shall request a physician to perform the autopsy.

(g) The commissioners court shall pay a reasonable fee to a physician performing an autopsy on the order of a justice of the peace, if a fee is assessed.

~~(h) The commissioners court shall pay a reasonable fee for the transportation of a body to a place where an autopsy can be performed under this article if a justice of the peace orders the body to be transported to the place.~~

(i) If a justice of the peace determines that a complete autopsy is unnecessary to confirm or determine the cause of death, the justice may order a physician to take or remove from a body a sample of body fluids, tissues, or organs in order to determine the nature and cause of death. Except as provided by Subsection (j) of this article, a justice may not order any person other than a physician to take samples from the body of a deceased person.

(j) A justice of the peace may order a physician, qualified

#20

VAL VERDE LIBRARY EXPANSION PROJECT - FFE RE-BID TABULATION								
6/13/2016								
CONTRACTOR		Library Interior of Texas		Workplace Solutions		Library Design Systems Inc.		TOTAL
Bid Bond		Yes		Yes		Yes		
Re-BID SCHEDULE:								
SCHEDULE 4 ALLSTEEL		No Bid		No Bid		No Bid		
SCHEDULE 7 CAROLINA		No Bid		No Bid		No Bid		
SCHEDULE 9 TMC		No Bid		\$ 103,232.00		No Bid		
FINAL TOTAL		\$ -		\$ 103,232.00		\$ -		
TOTAL RECOMMENDED FOR AWARD		\$ -	\$ -	\$ 103,232.00	\$ -	\$ -	0.00	103,232.00

Recommendation for Schedules #4 & #7 is to purchase items from competitively pre bided contract.
 Note: The estimated proposed value of aggregated items in schedules #4 & #7 is less than \$50,000.

Court Action is: _____

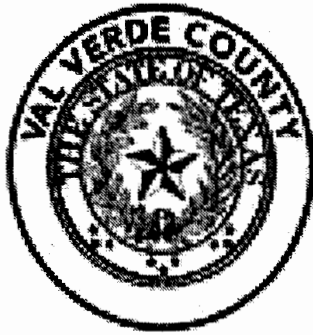
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VAL VERDE LIBRARY EXPANSION PROJECT - FFE BID TABULATION							
4/6/2016							
CONTRACTOR	Library Interior of Texas		Workplace Solutions		Library Design Systems Inc.		TOTAL
Bid Bond	Yes		e-mailed		Yes		
			Need court app to accept				
BID SCHEDULE:							
SCHEDULE 1 LIBRARY SHELVING	\$ 140,312.68		No Bid		\$ 113,996.30		
SCHEDULE 2 ARCH. WOODWORK	\$ 195,798.89		No Bid		\$ 112,221.58		
SCHEDULE 3 FURNITURE	No Bid		\$ 131,951.42	✓	No Bid		
SCHEDULE 4 ALLSTEEL	No Bid		No Bid		No Bid		
SCHEDULE 5 NATIONAL	No Bid		\$ 21,706.70	✓	No Bid		
SCHEDULE 6 KIMBALL	No Bid		\$ 472.64	✓	No Bid		
SCHEDULE 7 CAROLINA	No Bid		No Bid		No Bid		
SCHEDULE 8 AGATI	\$ 50,207.86		No Bid		\$ 30,185.62	✓	
SCHEDULE 9 TMC	No Bid		No Bid		No Bid		
SCHEDULE 10 PALMIERI	\$ 28,270.97		No Bid		\$ 16,129.89	✓	
SCHEDULE 11 T2 DESIGN	\$ 11,529.30		No Bid		\$ 7,167.85	✓	
FINAL TOTAL	\$ 426,119.70		\$ 154,130.76		\$ 279,701.24		
TOTAL RECOMMENDED FOR AWARD	\$ -	\$ -	\$ -	\$ -	\$ -	0.00	0.00

#23

Form W-9 (Rev. August 2013) Department of the Treasury Internal Revenue Service	Request for Taxpayer Identification Number and Certification	Give Form to the requester. Do not send to the IRS.																		
Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)																			
	Business name/disregarded entity name, if different from above Animal Edutainment, Inc.																			
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input checked="" type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) _____ <input type="checkbox"/> Other (see instructions) _____																			
	Exemptions (see instructions): Exempt payee code (if any) <u>5</u> Exemption from FATCA reporting code (if any) _____																			
	Address (number, street, and apt. or suite no.) 7151 Cedar Lake Rd.	Requester's name and address (optional)																		
	City, state, and ZIP code Aubrey, TX 76227																			
List account number(s) here (optional)																				
Part I Taxpayer Identification Number (TIN)																				
Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3.																				
Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.																				
		<table border="1" style="width:100%"><tr><td colspan="9">Social security number</td></tr><tr><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td></tr></table>	Social security number													-				
Social security number																				
				-																
		<table border="1" style="width:100%"><tr><td colspan="9">Employer identification number</td></tr><tr><td>7</td><td>5</td><td></td><td>-</td><td>2</td><td>3</td><td>5</td><td>6</td><td>8</td></tr></table>	Employer identification number									7	5		-	2	3	5	6	8
Employer identification number																				
7	5		-	2	3	5	6	8												
Part II Certification																				
Under penalties of perjury, I certify that:																				
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and																				
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and																				
3. I am a U.S. citizen or other U.S. person (defined below), and																				
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.																				
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.																				
Sign Here	Signature of U.S. person _____	Date 1/6/2016																		

01/3/16 29



TREASURER'S REPORT

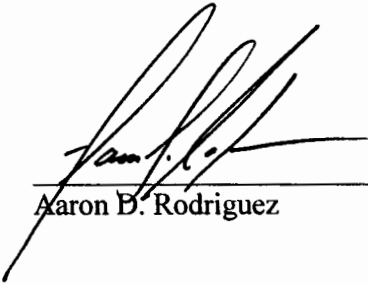
MAY 2016

AARON D. RODRIGUEZ

COUNTY TREASURER
VAL VERDE COUNTY
901 BEDELL AVE, STE F
DEL RIO, TEXAS 78840
(830) 774-7587

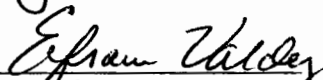
ORDER APPROVING TREASURER'S MONTHLY REPORT

I, Aaron D. Rodriguez, County Treasurer of Val Verde County, do solemnly swear that the attached is a true and correct report of all money received by me upon proper deposit warrants, and all transfers made by me upon the authority of the Commissioners Court of Val Verde County Funds during the month of MAY 2016.



Aaron D. Rodriguez

Approved: Examined and approved in open Commissioners Court, this 13th day of
June, 2016



Efrain Valdez, County Judge


VAL VERDE COUNTY FINANCES
TREASURERS REPORT
COMMISSIONERS COURT
REGULAR SESSION

IN ACCORDANCE with Section 114.026, Local Government Code, we, the undersigned, constituting the entire Commissioners Court of Val Verde County, certify that on June 13th, 2016 we compared and examined the monthly report of Aaron D. Rodriguez, Treasurer of Val Verde County, Texas for MAY 2016, and finding the same correct, entered in the minutes approving said report stating totals of accounts. Said report filed for record on this 13th day of June, 2016.



HONORABLE EFRAIN VALDEZ
COUNTY JUDGE

HONORABLE RAMIRO V. RAMON
COUNTY COMMISSIONER, PCT. 1



HONORABLE LEWIS OWENS
COUNTY COMMISSIONER, PCT. 2

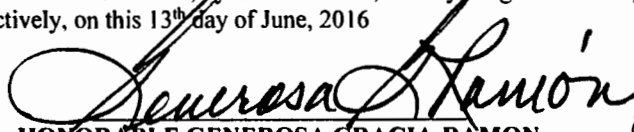


HONORABLE ROBERT NETTLETON
COUNTY COMMISSIONER, PCT. 3



HONORABLE GUSTAVO FLORES
COUNTY COMMISSIONER, PCT. 4

SWORN TO AND SUBSCRIBED BEFORE ME, by Efrain Valdez, County Judge and County Commissioners of Val Verde County, each respectively, on this 13th day of June, 2016



HONORABLE GENEROSA GRACIA-RAMON
COUNTY CLERK





Val Verde County, TX

Detail Report
Account Summary
Date Range: 05/01/2016 - 05/31/2016

VOL. 46 PAGE 609

Account	Name	Beginning Balance	Total Activity	Total Debits	Total Credits	Ending Balance
Fund: 1111 - General Fund						
<u>1111-1111-00-11020</u>	Cash - Del Rio Bank & Trust Westexan	4,002,490.88	-439,862.01	2,750,936.17	3,190,798.18	3,562,628.87
<u>1111-1111-00-11030</u>	Cash - Texpool	1,114.26	0.31	0.31	0.00	1,114.57
<u>1111-1111-00-11040</u>	Cash - General Fund Texpool 2	1,248.19	0.31	0.31	0.00	1,248.50
<u>1111-1111-00-11060</u>	Cash - Hot Tax	13,816.79	1,256.74	2,565.45	1,308.71	15,073.53
Total Fund: 1111 - General Fund:		4,018,670.12	-438,604.65	2,753,502.24	3,192,106.89	3,580,065.47
Fund: 1134 - Library Construction						
<u>1134-1111-00-21115</u>	Cash - Library Construction	3,997,134.87	-199,216.80	0.00	199,216.80	3,797,918.07
Total Fund: 1134 - Library Construction:		3,997,134.87	-199,216.80	0.00	199,216.80	3,797,918.07
Fund: 1166 - SF Pastures						
<u>1166-1111-00-11150</u>	Cash - San Felipe Pastures	42,671.66	-3,638.34	1.66	3,640.00	39,033.32
Total Fund: 1166 - SF Pastures:		42,671.66	-3,638.34	1.66	3,640.00	39,033.32
Fund: 1177 - Tax Note 2013						
<u>1177-1111-00-11000</u>	Cash - 2013 Tax Note	175,510.81	-1,256.51	7.17	1,263.68	174,254.30
Total Fund: 1177 - Tax Note 2013:		175,510.81	-1,256.51	7.17	1,263.68	174,254.30
Fund: 1222 - Balance Road & Bridge						
<u>1222-2222-00-11130</u>	Cash - Road & Bridge Fund - Texas Community Bank	737,178.13	-70,897.23	60,469.87	131,367.10	666,280.90
<u>1222-2222-00-11140</u>	Cash - Road & Bridge Texpool	803.29	0.31	0.31	0.00	803.60
Total Fund: 1222 - Balance Road & Bridge:		737,981.42	-70,896.92	60,470.18	131,367.10	667,084.50
Fund: 1333 - Interest & Sinking						
<u>1333-3333-00-11070</u>	Cash - Interest & Sinking Fund Bank & Trust	15,629.00	1.80	1.80	0.00	15,630.80
<u>1333-3333-00-11080</u>	Cash - Interest & Sinking Fund Texas Community	3,136,158.27	25,893.84	25,893.84	0.00	3,162,052.11
<u>1333-3333-00-11090</u>	Cash - Interest & Sinking Fund Texpool	4,140.39	1.24	1.24	0.00	4,141.63
<u>1333-3333-00-11200</u>	Cash - Interest & Sinking Fund CD	824,654.35	555.27	555.27	0.00	825,209.62
<u>1333-3333-00-11230</u>	Cash - Interest & Sinking T-Bills	0.00	0.00	0.00	0.00	0.00
Total Fund: 1333 - Interest & Sinking:		3,980,582.01	26,452.15	26,452.15	0.00	4,007,034.16
Fund: 1444 - Payroll Clearing County						
<u>1444-4444-00-11110</u>	Cash - Payroll Clearing Bank & Trust	406,657.22	31,508.76	790,761.44	759,252.68	438,165.98
Total Fund: 1444 - Payroll Clearing County:		406,657.22	31,508.76	790,761.44	759,252.68	438,165.98
Fund: 1555 - Law Library						
<u>1555-1111-00-11100</u>	Cash - Law Library	0.00	0.00	0.00	0.00	0.00
<u>1555-1111-00-11170</u>	Cash - Texas Community Bank Law Library	33,865.42	-634.29	1,995.68	2,629.97	33,231.13
Total Fund: 1555 - Law Library:		33,865.42	-634.29	1,995.68	2,629.97	33,231.13
Fund: 2666 - Grants						
<u>2666-6666-00-21010</u>	Cash - Border Prosecution 2537704	0.00	0.00	0.00	0.00	0.00

Detail Report

Date Range: 05/01/2016 - 05/31/2016

Account	Name	Beginning Balance	Total Activity	Total Debits	Total Credits	Ending Balance
<u>2666-6666-00-21060</u>	Cash - HIDTA Amistad Intell 2014	0.00	0.00	0.00	0.00	0.00
<u>2666-6666-00-21132</u>	Cash - HIDTA Del Rio Task For 2015	0.00	0.00	5,565.00	5,565.00	0.00
<u>2666-6666-00-21134</u>	Cash - HIDTA Eagle Pass Task 2015	0.00	0.00	5,585.92	5,585.92	0.00
<u>2666-6666-00-21136</u>	Cash - HIDTA Amistad Intell 2015	0.00	0.00	0.00	0.00	0.00
<u>2666-6666-00-21140</u>	Cash - National Park Service	0.00	0.00	0.00	0.00	0.00
<u>2666-6666-00-21160</u>	Cash - Southwest Border Prosecution Initiative	42,538.29	0.00	0.00	0.00	42,538.29
<u>2666-6666-00-21191</u>	Cash - Stonegarden 2014	20,523.35	-40.00	170,241.22	170,281.22	20,483.35
<u>2666-6666-00-21215</u>	Cash - T.D.H.C.A. #7214013	0.00	0.00	4,504.19	4,504.19	0.00
<u>2666-6666-00-21230</u>	Cash - T.C.D.B.G. #713125	0.00	0.00	0.00	0.00	0.00
<u>2666-6666-00-21250</u>	Cash - T.C.D.B.G. #713479	0.00	0.00	0.00	0.00	0.00
<u>2666-6666-00-21280</u>	Cash - Texas Depart of Transportation Amistad Acres	0.00	0.00	0.00	0.00	0.00
<u>2666-6666-00-21300</u>	Cash - Non Reportable Grants	53,137.05	15,779.19	32,204.24	16,425.05	68,916.24
<u>2666-6666-00-21310</u>	Cash - Texas A & M Forest Service	-44,244.57	0.00	0.00	0.00	-44,244.57
Total Fund: 2666 - Grants:		71,954.12	15,739.19	218,100.57	202,361.38	87,693.31
Fund: 4121 - Val Verde County Auditors Special Account						
<u>4121-1400-00-41000</u>	Cash - County Auditor Special Account	9,079.54	3,750,005.66	3,821,124.18	71,118.52	3,759,085.20
Total Fund: 4121 - Val Verde County Auditors Special Account:		9,079.54	3,750,005.66	3,821,124.18	71,118.52	3,759,085.20
Fund: 4145 - Security Fees						
<u>4145-1111-00-41080</u>	Cash - Security Fee	66,342.61	1,277.94	1,337.94	60.00	67,620.55
Total Fund: 4145 - Security Fees:		66,342.61	1,277.94	1,337.94	60.00	67,620.55
Grand Totals:		13,540,449.80	3,110,736.19	7,673,753.21	4,563,017.02	16,651,185.99

Detail Report

Date Range: 05/01/2016 - 05/31/2016

Fund Summary

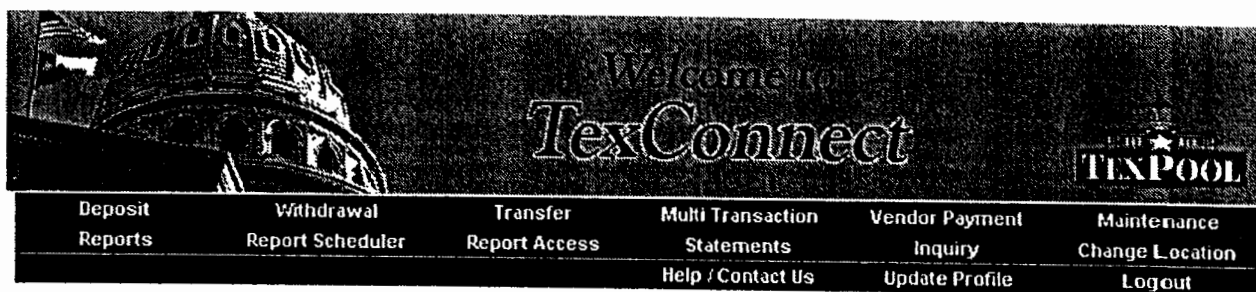
Fund	Beginning Balance	Total Activity	Total Debits	Total Credits	Ending Balance
1111 - General Fund	4,018,670.12	-438,604.65	2,753,502.24	3,192,106.89	3,580,065.47
1134 - Library Construction	3,997,134.87	-199,216.80	0.00	199,216.80	3,797,918.07
1166 - SF Pastures	42,671.66	-3,638.34	1.66	3,640.00	39,033.32
1177 - Tax Note 2013	175,510.81	-1,256.51	7.17	1,263.68	174,254.30
1222 - Balance Road & Bridge	737,981.42	-70,896.92	60,470.18	131,367.10	667,084.50
1333 - Interest & Sinking	3,980,582.01	26,452.15	26,452.15	0.00	4,007,034.16
1444 - Payroll Clearing County	406,657.22	31,508.76	790,761.44	759,252.68	438,165.98
1555 - Law Library	33,865.42	-634.29	1,995.68	2,629.97	33,231.13
2666 - Grants	71,954.12	15,739.19	218,100.57	202,361.38	87,693.31
4121 - Val Verde County Auditors Special	9,079.54	3,750,005.66	3,821,124.18	71,118.52	3,759,085.20
4145 - Security Fees	66,342.61	1,277.94	1,337.94	60.00	67,620.55
Grand Total:	13,540,449.80	3,110,736.19	7,673,753.21	4,563,017.02	16,651,185.99

VAL VERDE COUNTY

05/01/2016-05/31/2016

FUNDS FOR THE MONTH OF MAY 2016	Account #	BEGINNING BALANCE	REVENUES	INTEREST	EXPENSES	ENDING BALANCE
TAX COLLECTORS / TAX PAYERS ESCROW ACCOUNT	6010007039	197,281.27	269.28	7.57	30,299.37	\$167,258.75
TAX COLLECTORS / VIT ESCROW ACCOUNT	3954668	114,445.88	22,770.97	19.69	0.00	\$137,236.54
TAX OFFICE/ ASSESSOR AND COLLECTOR OF TAXES	1090232	536,574.51	669,328.71	204.87	567,303.32	\$638,804.77
TAX OFF/ AUTO DEPT ASSESSOR AND COLLECTOR OF TAXES	6010007047	337,978.92	983,319.01	11.55	968,316.33	\$352,993.15
VAL VERDE COUNTY ATTORNEY- COLLECTION ACCOUNT	6010007088	24,799.15	120.00	1.01	389.34	\$24,530.82
VAL VERDE COUNTY ATTORNEY - MERCHANT ACCOUNT	6010007096	17,293.54	605.94	0.71	234.62	\$17,665.57
VAL VERDE COUNTY ATTORNEY- PRE-TRIAL DIVERSION	6010008821	19,620.14	2,000.00	0.87		\$21,621.01
COUNTY CLERK RECORD MANAGEMENT & PRESERVATION FUND	3548643	336,838.68	6,095.90	13.95	1,810.24	\$341,138.29
COUNTY CLERK RECORD ARCHIVE FUND	3549011	294,193.96	5,770.00	12.24	0.00	\$299,976.20
COUNTY CLERK ELECTION SERVICES CONTRACT FUND	3558223	16,344.34	10,000.00	0.00	954.95	\$25,389.39
JUSTICE OF THE PEACE PRECINCT #1	6010002253	8,218.56	7,489.71	0.00	7,874.76	\$7,833.51
JUSTICE OF THE PEACE PRECINCT#1 TECH ACCT	6010002246	6,273.44	401.35	0.00	152.10	\$6,522.69
JUSTICE OF THE PEACE PRECINCT #2 TECH ACCT	6010004135	8,675.13	201.14	0.00	409.23	\$8,467.04
JUSTICE OF THE PEACE PRECINCT #2 DAILY ACCT	6010004127	12,537.92	13,004.13	0.00	13,716.38	\$11,825.67
JUSTICE OF THE PEACE PRECINCT #3 -TECH ACCOUNT	3492311	10,819.40	334.38	0.00		\$11,153.78
JUSTICE OF THE PEACE PRECINCT #3	3492303	37,546.18	18,332.54	0.00	24,084.61	\$31,794.11
CONSTABLE PRECINCT #3 TLEOS	6010009373	1,974.10	0.00	0.00	0.00	\$1,974.10
JUSTICE OF THE PEACE PRECINCT #4	6010005470	4,774.01	42.88	0.20	0.00	\$4,817.09
JUSTICE OF THE PEACE PRECINCT #4	6010005488	3,670.90	6,547.33	0.17	3,401.41	\$6,816.99
DISTRICT CLERK- COURT COST ACCOUNT	1091514	212,594.89	34,435.42	0.00	19,797.00	\$227,233.31
DISTRICT CLERK- REGISTRY FUND	1091832	558,334.90	4,000.00	0.00	0.00	\$562,334.90
DISTRICT CLERK-RECORD ARCHIVE FUND	3469484	17,457.06	106.52	0.00	0.00	\$17,563.58
DISTRICT CLERK-MOP 2006 REGISTRY ACCOUNT	3493024	65,027.55	0.00	0.00	0.00	\$65,027.55
DISTRICT CLERK RECORD PRESERVATION	3548694	22,461.97	44.29	0.92	0.00	\$22,507.18
DISTRICT CLERK-MOP 2006 COURT COSTS	3545644	71,586.56	0.00	0.00	0.00	\$71,586.56
VAL VERDE COUNTY WELLNESS SPECIAL ACCOUNT	6010009969	100.00	0.00	0.00	0.00	\$100.00
TOTAL						\$3,084,172.55

*****HIGHLIGHTED ACCOUNTS HAVE NOT BEEN TURNED IN*****
 SHOWING BALANCE FROM PREVIOUS MONTH



Pool Information

Location: 78328
Val Verde County

TexPool

Average Monthly rate for May	0.3399%
Average Monthly Dividend Factor for May	0.000009311
Information as of	May 31, 2016
Daily Net Yield	0.3380%
Dividend Factor	0.000009260
7 Day Net Yield	0.34%
Daily Assets	\$15,052,629,357.24
Weighted Average Maturity	45 days
Weighted Average Life	80 days
NAV	1.00006

Performance data quoted represents past performance which is no guarantee of future results. Investment return will fluctuate. The value of an investment when redeemed may be worth more or less than the original cost. Current performance may be higher or lower than performance stated.

For more information, see the TexPool Information Statement available on the TexPool web site, www.texpool.com. You should consider the investment objectives, risks, charges, and expenses carefully before you invest. Information about these and other important subjects is in the Information Statement which you should read carefully before investing.

An investment in the security is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. Although the issuer seeks to preserve the value of an investment at \$1.00 per share, it is possible to lose money by investing in the security.

- (1) "WAM Days" is the mean average of the periods of time remaining until the securities held in TexPool (a) are scheduled to be repaid, (b) would be repaid upon a demand by TexPool, or (c) are scheduled to have their interest rate readjusted to reflect current market rates. Securities with adjustable rates payable upon demand are treated as maturing on the earlier of the two dates set forth in (b) and (c) if their scheduled maturity is 397 days or less; and the later of the two dates set forth in (b) and (c) if their scheduled maturity is more than 397 days. The mean is weighted based on the percentage of the amortized cost of the portfolio invested in each period.
- (2) "WAM Days" is calculated in the same manner as the described in footnote 1, but is based solely on the periods of time remaining until the securities held in TexPool (a) are scheduled to be repaid or (b) would be repaid upon a demand by TexPool, without reference to when interest rates of securities within TexPool are scheduled to be readjusted.
- (3) All current yields for TexPool Prime, for each date, reflect a waiver of some of all management fees.

VAL VERDE COUNTY INTEREST INCOME FISCAL YEAR ENDING SEPTEMBER 30, 2016															
ACCOUNT INFORMATION			OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	YTD
GENERAL FUND	TEXAS COMMUNITY	CHECKING 111-1111-1000													-
		MONEY MARKET 111-1111-1010													-
		H.O.T. FND 111-1111-1120	0.95	0.92	1.02	0.83	0.78	0.84	0.70	0.62					6.66
	THE BANK & TRUST	WESTEXAN 111-1111-1030	498.54	1,675.09	2,564.01	2,168.99	2,334.61	1,991.16	1,668.69	1,913.16					14,814.25
		CD'S 111-1111-1060													-
	TEXPOOL	2331000001 1111-1111-00-11030			0.18	0.31	0.29	0.31	0.30	0.31					1.70
		2331000002 1111-1111-00-11040			0.23	0.31	0.29	0.31	0.30	0.31					1.75
		ROAD & BRIDGE FUND	COMPASS BANK	CHECKING 222-2222-1100											
TEXPOOL	2331000004 1222-2222-00-11140			0.11	0.31	0.29	0.31	0.30	0.31					1.63	
TEXAS COMMUNITY	CHECKING 222-2222-1200	29.53	26.88	28.46	26.50	28.44	33.13	31.81	28.48					233.23	
INTEREST & SINKING FUND	COMPASS BANK	CHECKING 333-3333-1200													-
	THE BANK & TRUST	CHECKING 333-3333-1500	1.92	1.86	2.06	1.99	1.80	2.05	1.99	1.80					15.47
		CD'S 333-3333-1210	298.38	797.19											1,095.57
	TEXPOOL	2331000004 333-3333-1300	0.31	0.30	0.72	0.93	0.93	1.23	1.20	1.24					6.86
	TEXAS COMMUNITY	CHECKING 333-3333-1230	99.80	112.83	137.47	140.14	118.48	131.98	133.08	129.07					1,002.85
PAYROLL	THE BANK & TRUST	CHECKING 444-4444-1300	84.46	46.88	93.06	107.67	115.73	169.84	208.40	206.12					1,032.16
LAW LIBRARY	THE BANK & TRUST	CHECKING 555-1111-1000	2.04	1.90	-	-	-	-	-						3.94
	TEXAS COMMUNITY	CHECKING 555-1111-1100	0.69	0.45	1.16	1.98	1.65	1.64	1.51	1.39					10.47

ACCOUNT HISTORY REPORT						
Location: 78328 Acct Nbr: 2331000001 Acct Name: GENERAL FUND #1 Name: VAL VERDE COUNTY Pool Name: TEXPOOL Pool Nbr: 449						
Transaction Description	Settle Date	Transaction Date	Price	Deposits	Checks	Balance
BEGINNING BALANCE	09/30/15					\$1,112.86
MONTHLY INTEREST	10/30/15	10/30/15	\$1.00	\$0.00		\$1,112.86
MONTHLY INTEREST	11/30/15	11/30/15	\$1.00	\$0.00		\$1,112.86
MONTHLY INTEREST	12/31/15	12/31/15	\$1.00	\$0.18		\$1,113.04
MONTHLY INTEREST	01/31/16	01/31/16	\$1.00	\$0.31		\$1,113.35
MONTHLY INTEREST	02/29/16	02/29/16	\$1.00	\$0.29		\$1,113.64
MONTHLY INTEREST	03/31/16	03/31/16	\$1.00	\$0.31		\$1,113.95
MONTHLY INTEREST	04/30/16	04/30/16	\$1.00	\$0.30		\$1,114.25
MONTHLY INTEREST	05/31/16	05/31/16	\$1.00	\$0.31		\$1,114.56
MONTHLY INTEREST						
MONTHLY INTEREST						
MONTHLY INTEREST						
MONTHLY INTEREST						
MONTHLY INTEREST						

ACCOUNT HISTORY REPORT						
Location: 78328 Acct Nbr: 2331000002 Acct Name: GENERAL FUND #2 Name: VAL VERDE COUNTY Pool Name: TEXPOOL Pool Nbr: 449						
Transaction Description	Settle Date	Transaction Date	Price	Deposits	Checks	Balance
BEGINNING BALANCE	09/30/15					\$1,246.76
MONTHLY INTEREST	10/31/15	10/31/15	\$1.00	\$0.00		\$1,246.76
MONTHLY INTEREST	11/30/15	11/30/15	\$1.00	\$0.00		\$1,246.76
MONTHLY INTEREST	12/31/15	12/31/15	\$1.00	\$0.23		\$1,246.99
MONTHLY INTEREST	01/31/16	01/31/16	\$1.00	\$0.31		\$1,247.30
MONTHLY INTEREST	02/29/16	02/29/16	\$1.00	\$0.29		\$1,247.59
MONTHLY INTEREST	03/31/16	03/31/16	\$1.00	\$0.31		\$1,247.90
MONTHLY INTEREST	04/30/16	04/30/16	\$1.00	\$0.30		\$1,248.20
MONTHLY INTEREST	05/31/16	05/31/16	\$1.00	\$0.31		\$1,248.51
MONTHLY INTEREST						
MONTHLY INTEREST						
MONTHLY INTEREST						
MONTHLY INTEREST						

ACCOUNT HISTORY REPORT						
		Location: 78328				
		Acct Nbr: 2331000003				
		Acct Name: ROAD & BRIDGE FUND				
		Name: VAL VERDE COUNTY				
		Pool Name: TEXPOOL				
		Pool Nbr: 449				
Transaction Description	Settle Date	Transaction Date	Price	Deposits	Checks	Balance
BEGINNING BALANCE	09/30/15					\$801.97
MONTHLY INTEREST	10/31/15	10/31/15	\$1.00	\$0.00		\$801.97
MONTHLY INTEREST	11/30/15	11/30/15	\$1.00	\$0.00		\$801.97
MONTHLY INTEREST	12/31/15	12/31/15	\$1.00	\$0.11		\$802.08
MONTHLY INTEREST	01/31/16	01/31/16	\$1.00	\$0.31		\$802.39
MONTHLY INTEREST	02/29/16	02/29/16	\$1.00	\$0.29		\$802.68
MONTHLY INTEREST	03/31/16	03/31/16	\$1.00	\$0.31		\$802.99
MONTHLY INTEREST	04/30/16	04/30/16	\$1.00	\$0.30		\$803.29
MONTHLY INTEREST	05/31/16	05/31/16	\$1.00	\$0.31		\$803.60
MONTHLY INTEREST						
MONTHLY INTEREST						
MONTHLY INTEREST						
MONTHLY INTEREST						
ACCOUNT HISTORY REPORT						
		Location: 78328				
		Acct Nbr: 2331000004				
		Acct Name: VAL VERDE COUNTY INTEREST & SINKING FUND				
		Name: VAL VERDE COUNTY				
		Pool Name: TEXPOOL				
		Pool Nbr: 449				
Transaction Description	Settle Date	Transaction Date	Price	Deposits	Checks	Balance
BEGINNING BALANCE	09/30/15					\$4,136.30
MONTHLY INTEREST	10/31/15	10/31/15	\$1.00	\$0.31		\$4,136.61
MONTHLY INTEREST	11/30/15	11/30/15	\$1.00	\$0.30		\$4,136.91
MONTHLY INTEREST	12/31/15	12/31/15	\$1.00	\$0.72		\$4,137.63
MONTHLY INTEREST	01/31/16	01/31/16	\$1.00	\$0.93		\$4,138.56
MONTHLY INTEREST	02/29/16	02/29/16	\$1.00	\$0.93		\$4,139.49
MONTHLY INTEREST	03/31/16	03/31/16	\$1.00	\$1.23		\$4,140.72
MONTHLY INTEREST	04/30/16	04/30/16	\$1.00	\$1.20		\$4,141.92
MONTHLY INTEREST	05/31/16	05/31/16	\$1.00	\$1.24		\$4,143.16
MONTHLY INTEREST						
MONTHLY INTEREST						
MONTHLY INTEREST						
MONTHLY INTEREST						

#30



FRED HERNANDEZ
DISTRICT ATTORNEY

Office of the District Attorney
63rd Judicial District

KINNEY, TERRELL, VAL VERDE COUNTIES

PLEASE REPLY TO:
P.O. BOX 1405
DEL RIO, TEXAS 78841-1405
PHONE (830) 775-0505
FAX (830) 775-0352

June 2, 2016

Honorable Judge Efrain Valdez
Val Verde County Judge
400 Pecan Street
Del Rio, Texas 78840

RE: In-Kind Contribution for FY 2015-2016

Dear Judge Valdez:

I am respectfully requesting Val Verde County's fourth quarter contribution in the amount of \$101,735.82 for fiscal year 2015-2016. I appreciate your support in the past and certainly appreciate your confidence of our office in the future.

If you have any questions, please do not hesitate to call.

Sincerely,

A handwritten signature in black ink, appearing to be "FH", written over a horizontal line.

Fred Hernandez
District Attorney

cc: Mr. Frank Lowe, County Auditor



CFS Policy Change Request Form

Applicant Information

* Category Requested : PLEASE SEE BELOW

Date: MAY 06, 2016

Applicant Name:

CADENA

ROBERTO

Last

First

M.I.

Job Title : JUDGE 83RD DISTRICT COURT

Department : 83RD DISTRICT COURT

Supervisor: SELF

* List category(s) that are being requested.

#1 VIOLENCE / #5 WEAPONS / #8 DRUGS/ILLEGAL DRUGS / #9 ILLEGAL SKILLS/QUESTIONABLE SKILLS / #38 SHOPPING #54 ADVERTISEMENT

* Please explain how this category / website is relevant to your daily duties.

Legal research using google as a preliminary search engine – many cites that contain legal citations or articles are often blocked and not viewable because they are categorized as "shopping." Searches in these areas pertain to work related functions only. Also, on occasion, we look to research items that we would like to purchase as office equipment and are often blocked from viewing as well.

X

Employee Signature

Date

X

Supervisor Signature

Date

IT Department Use Only

☒ Accepted ☐ Declined

☒ R. Barrera ☐ S. Garza

Request Received Date : 5-6-16

IT Staff Rep Signature

Date : 5-8-16

Request Completed date : 5-8-16

Commissioner's Court Use Only

Status of Request : ☐ Approved (v) ☐ Declined (X)

☐ County Judge

☐ Commissioner PCT 1

☐ Commissioner PCT 2

☐ Commissioner PCT 3

☐ Commissioner PCT 4

Comments:



Val Verde County IT
Department

CFS Policy Change Request Form

Applicant Information

* Category Requested : #49 Freeware/Software Downloads Date: May 11, 2016
Applicant Name: Monday Maria G
Last First M.I.
Job Title Librarian
Department Library Supervisor: Judge Valdez

* List category(s) that are being requested

#49 Freeware/Software Downloads

* Please explain how this category / website is relevant to your daily duties.

I am blocked from accessing our public computer time management system. Also from sites that provide reviews of library software.

X Monday 5/11/16 X
Employee Signature Date Supervisor Signature Date

IT Department Use Only

☒ Accepted ☐ Declined

☒ R. Barrera S. Garza

Request Received Date 5-11-16 IT Staff Rep. Signature Date
Request Completed date 5-11-16

Commissioner's Court Use Only

Status of Request : Approved (☒) Declined (☐)

☐ County Judge

☐ Commissioner PCT 1

Commissioner PCT 2

☐ Commissioner PCT 3

☐ Commissioner PCT 4

Comments:



Val Verde County IT
Department

CFS Policy Change Request Form

Applicant Information

Category Requested SHOPPING Date: May 17, 2016
Applicant Name Sauceda, Patricia H.
Last First MI
Job Title Administrative Assistant
Department County Library Supervisor: Graciela Monday

List category(s) that are being requested

Category -- "Shopping" --- Website: www.orientaltrading.com
Category -- "Shopping" --- Website: www.widemex.com
Category -- "Shopping" --- Website: www.officedepot.com
Category -- "Shopping" --- Website: www.DiscountSchoolSupply.com
Category -- "Shopping" --- Website: www.walmart.com

Please explain how this category / website is relevant to your daily duties.

I need access to all of these websites to be able to make purchases for the library.

Patricia Saucedo 5/17/2016 Graciela Monday
Employee Signature Date Supervisor Signature Date

IT Department Use Only

☒ Accepted ☐ Declined ☒ R. Barrera S. Garza
5-17-16 5-17-16
Request Received Date Request Completed date
IT Staff Rep. Signature Date

Commissioner's Court Use Only

Status of Request ☒ Approved (V) ☐ Declined (X)
County Judge Commissioner PCT 1 Commissioner PCT 2
Commissioner PCT 3 Commissioner PCT 4
Comments:

VOL. 46 PAGE 621



JUNE 13, 2016
COMMISSIONER COURT REGULAR MEETING
PIWIK REPORT
WWW.VALVERDECOUNTY.TEXAS.GOV
AS OF JUNE 7, 2016

ACTION-SITE SEARCH REPORT

Label	Searches	Pageviews	Total time	Exits	Search Res	Avg. time	Bounce Ra	% Search Exits
election results	16	18	567	5	1.1	35	0%	31%
inmate search	15	17	650	8	1.1	43	0%	53%
dates for early voting	14	14	0	14	1	0	0%	100%
marriage records	13	16	1031	2	1.2	79	0%	15%
bid postings	12	46	4178	4	3.8	348	0%	33%
elections	12	17	1082	3	1.4	90	0%	25%
library	12	12	51	2	1	4	0%	17%
marriage license	11	13	698	1	1.2	63	0%	9%
marriage license look up	11	13	523	2	1.2	48	0%	18%
budget	10	16	1134	6	1.6	113	0%	60%



JUNE 13, 2016
COMMISSIONER COURT REGULAR MEETING
PIWIK REPORT
WWW.VALVERDECOUNTY.TEXAS.GOV
AS OF JUNE 7, 2016

ACTION-PAGE TITLES REPORT

Label	Unique Pa	Pageviews	Total time	nb_hits_wi	min_time_	max_time_	Entrances
Val Verde County, TX Official Website	7565	10975	854267	10182	0.001	169.475	6772
Val Verde County, TX	5747	15565	913083	14316	0.001	61.558	1789
Employment Information Val Verde County, TX	1378	2151	84484	1959	0.001	16.27	427
ELECTIONS Val Verde County, TX	1376	1960	172707	1802	0.001	18.14	1196
County Clerk Val Verde County, TX	1110	1567	98523	1394	0.001	24.939	565
Government Val Verde County, TX	817	1250	46156	1154	0.001	12.794	60
District Clerk Val Verde County, TX	785	1133	59676	1030	0.001	57.047	518
Sheriff's Office Val Verde County, TX	692	878	64322	807	0.001	25.074	435
Clerk's Forms Val Verde County, TX	554	787	39466	731	0.001	9.32	21
Commissioners Court Minutes Val Verde County, TX	462	585	57198	556	0.001	14.449	43
Tax Assessor Collector's Department Val Verde County, TX	456	600	51290	545	0.001	9.308	190
63rd District Court Val Verde County, TX	454	639	32740	576	0.001	11.484	213
83rd District Court Val Verde County, TX	349	497	31050	438	0.001	4.269	149
Library Val Verde County, TX	341	489	35817	466	0.001	16.973	248
Val Verde County Community Center Val Verde County, TX	309	414	36152	362	0.001	19.302	249
Transparency Val Verde County, TX	260	392	15234	367	0.001	15.991	33
Civil Val Verde County, TX	255	354	12700	317	0.001	20.026	4
Justice of the Peace PCT 2 Val Verde County, TX	254	345	31450	313	0.001	13.736	116
County Attorney Val Verde County, TX	233	276	24113	264	0.001	15.817	74
Criminal Val Verde County, TX	231	295	13298	272	0.001	5.538	12
District Attorney Val Verde County, TX	227	340	15416	300	0.001	5.143	94
Court-At-Law Val Verde County, TX	220	305	17935	275	0.001	15.295	87
CIVIL CASES Val Verde County, TX	205	278	9576	251	0.001	35.483	13
Justice of the Peace PCT 4 Val Verde County, TX	200	260	18210	236	0.001	13.102	77
Services Val Verde County, TX	190	243	10095	231	0.001	3.442	11
Jury Val Verde County, TX	189	265	20149	229	0.001	11.967	121
Judge's Office Val Verde County, TX	188	277	25978	245	0.001	8.559	29
FORECLOSURE SALES Val Verde County, TX	187	256	39864	243	0.001	15.574	26
Community Supervision and Corrections Department Val Verde County	183	237	15645	222	0.001	14.956	83
Human Resources Val Verde County, TX	178	205	20340	198	0.001	25.633	44
Justice of the Peace PCT 1 Val Verde County, TX	172	289	16492	244	0.001	2.954	31
Financial Transparency Val Verde County, TX	168	217	36603	205	0.001	16.627	30
Criminal Cases Val Verde County, TX	163	198	7819	186	0.001	3.629	36

Justice of the Peace PCT 3 Val Verde County, TX	154	225	13747	198	0.001	1.861	35
How Do I... Val Verde County, TX	151	190	8078	176	0.001	7.822	23
Purchasing Department Val Verde County, TX	148	175	12029	163	0.001	4.083	15
PUBLIC NOTICES Val Verde County, TX	147	226	16641	208	0.002	21.952	10
Business Val Verde County, TX	142	197	6479	172	0.001	1.142	5
Auditor's Office Val Verde County, TX	134	172	26861	157	0.001	65.387	27
Building Requirements Val Verde County, TX	127	183	12770	158	0.001	29.901	87
Commissioner Precinct 1 Val Verde County, TX	127	152	5927	140	0.001	3.291	5
Commissioners Office Val Verde County, TX	127	220	6545	168	0.001	1.934	24
E-File Val Verde County, TX	123	140	5225	137	0.001	1.943	10
Health Department/Risk Management Val Verde County, TX	122	147	19051	138	0.001	11.953	57
Emergency Management Coordinator Val Verde County, TX	117	205	10610	190	0.001	4.228	51
IT Department Val Verde County, TX	116	129	10068	120	0.001	13.026	9
Commissioner Precinct 3 Val Verde County, TX	105	134	6370	125	0.001	1.54	2
Family Val Verde County, TX	103	150	10690	141	0.001	2.802	3
Commissioner Precinct 2 Val Verde County, TX	101	130	4096	124	0.001	96.957	3
Constable Precinct 4 Val Verde County, TX	101	132	7765	125	0.001	10.474	34
Commissioner Precinct 4 Val Verde County, TX	100	115	6604	108	0.001	2.201	2
Justice Of The Peace Offices Val Verde County, TX	95	169	3485	135	0.001	4.957	17
Fairgrounds & Parks Val Verde County, TX	92	119	8716	99	0.001	14.571	48
Treasurer's Office Val Verde County, TX	91	124	6364	108	0.001	1.33	13
Constable Precinct 1 Val Verde County, TX	90	129	5493	120	0.001	3.175	15
Constable Precinct 2 Val Verde County, TX	90	117	3476	110	0.001	2.747	16
Veteran Service's Val Verde County, TX	83	114	9415	108	0.001	2.231	50
Constable Precinct 3 Val Verde County, TX	82	117	4573	105	0.001	15.418	13
Community Val Verde County, TX	81	113	5673	101	0.001	1.136	3
Fire & Rescue Department Val Verde County, TX	76	98	9148	90	0.001	2.77	28
E-Filing Val Verde County, TX	75	84	5744	79	0.001	2.089	18
Downloadable Forms Val Verde County, TX	73	93	5758	85	0.001	1.897	4
Programs Val Verde County, TX	73	89	6491	84	0.001	2.101	7
CALENDAR Val Verde County, TX	71	97	4503	92	0.001	1.794	2
NON-DISCLOSURE INFORMATION Val Verde County, TX	69	78	4512	70	0.001	1.825	4
404//Sheriff_Office.html/Referrer: http://www.jailexchange.com/county	68	150	10967	139	0.002	11.955	62
Constables Val Verde County, TX	61	94	1738	78	0.001	2.791	18

Livestock Records Val Verde County, TX	60	68	6590	61	0.001	2.496	11
404//District_Clerk.html/Referrer: https://www.google.com/	56	80	3296	77	0.001	1.436	39
Small Claims Val Verde County, TX	56	75	5096	74	0.001	5.741	39
404//Tax_Collector.html/Referrer: https://www.google.com/	54	66	2712	62	0.001	12.831	46
Resources/Classes Val Verde County, TX	53	63	1694	62	0.004	1.944	39
Tax Rate Information - Val Verde County Tax Assessor Collector Val Ver	53	64	5362	60	0.001	3.551	28
404//Library.html/Referrer: https://www.google.com/	51	69	2233	62	0.001	19.013	47
404//Tax_Collector.html/Referrer: http://www.txdmv.gov/tax-assessor-	49	54	2146	49	0.009	9.916	43
Rural Volunteer Fire Fighters Val Verde County, TX	46	58	3016	54	0.002	2.346	4
404//Home_Page.php/Referrer: http://publicrecords.netronline.com/st:	41	53	3626	53	0.001	3.008	40
404//Tax_Collector.html/Referrer:	35	47	941	46	0.003	3.862	31
Protective Orders Val Verde County, TX	33	40	2992	37	0.001	1.572	6
Hot Check Division Val Verde County, TX	32	35	1550	33	0.006	1.698	2
404//Library.html/Referrer:	31	43	1500	39	0.007	5.358	27
Utility Bills of Government Entities Val Verde County, TX	31	64	9515	62	0.002	18.179	12
404//District_Clerk.html/Referrer:	30	36	1166	36	0.002	5.163	26
404//Sheriff_Office.html/Referrer: https://www.google.com/	27	34	2195	28	0.009	165.924	26
PROPOSED E-FILE RULES-CRIMINAL CASES Val Verde County, TX	26	28	1111	27	0.001	2.806	1
404//Home_Page.php/Referrer: http://www.brbpub.com/texas/val-verc	19	24	987	24	0.007	4.959	11
Accomplishments Val Verde County, TX	18	19	1067	18	0.002	0.766	1
404//District_Clerk.html/Referrer: http://www.brbpub.com/texas/val-ve	17	25	965	25	0.002	4.723	7
404//Sheriff_Office.html/Referrer:	17	20	395	20	0.008	12.037	12
Page Name not defined	16	17	0	0		0	
404//Court-At-Law.html/Referrer: https://www.google.com/	15	21	1246	20	0.002	1.15	7
404//Sheriff_Office.html/Referrer: http://www.jailexchange.com/county	15	22	2011	22	0.008	7.482	14
404//Justice_of_the_Peace.html/Referrer: https://www.google.com/	14	16	905	13	0.166	1.321	12
Contact Val Verde County, TX	14	17	1154	14	0.005	1.619	1
Court Orders of Nondisclosure Val Verde County, TX	13	17	895	16	0.004	0.678	1
Evictions Val Verde County, TX	13	15	1228	15	0.004	2.132	6
404//Home_Page.php/Referrer:	12	12	50	11	0.089	2.335	11
404//Home_Page.php/Referrer: http://www.marriagelicensenow.com/s	12	16	426	15	0.001	1.058	8
404//Sheriff_Office.html/Referrer: http://www.jailexchange.com/county	12	15	560	15	0.003	1.126	8
404//Fairgrounds_Parks.html/Referrer: http://www.cbrbull.com/events.	11	12	105	12	0.19	0.91	11

Actions aft	Total time	Bounces	Exits	Unique visi	Unique enl	Unique exi	Clicked in s	Avg. time c	Bounce Ra	Exit rate	Avg. generation time
27336	1621692	2538	3789	6609	5902	3213	185	113	37%	50%	0.693
5193	243070	920	3881	5304	1599	3545	349	159	51%	68%	0.698
1889	68282	81	359	1345	414	340	20	61	19%	26%	0.531
2257	167405	827	1197	1260	1092	1092	45	126	69%	87%	0.701
1735	82063	267	638	1056	537	603	91	89	47%	57%	0.562
319	20913	10	65	766	59	63	23	56	17%	8%	0.341
2317	98143	144	350	761	502	339	33	76	28%	45%	0.597
1362	63909	230	412	667	422	400	22	93	53%	60%	0.853
67	3421	9	148	544	21	146	28	71	43%	27%	0.467
192	13504	18	172	449	43	166	28	124	42%	37%	0.462
458	24361	107	278	438	183	269	31	112	56%	61%	0.498
694	37988	77	149	428	198	138	7	72	36%	33%	0.545
556	32962	67	145	329	140	136	5	89	45%	42%	0.455
745	35486	117	233	320	233	220	24	105	47%	68%	0.63
626	39959	146	225	288	232	209	9	117	59%	73%	0.735
162	19760	5	33	242	31	32	9	59	15%	13%	0.493
18	1420	0	37	255	4	37	25	50	0%	15%	0.438
249	18560	69	126	238	108	115	3	124	59%	50%	0.501
175	13889	50	112	217	70	102	3	103	68%	48%	0.534
32	738	3	55	230	12	55	6	58	25%	24%	0.437
310	11439	45	103	223	91	99	3	68	48%	45%	0.424
251	11542	56	104	214	84	102	10	82	64%	47%	0.507
95	5959	3	41	202	13	40	7	47	23%	20%	0.584
179	15697	54	89	183	70	80	6	91	70%	45%	0.503
43	1983	2	33	189	11	32	5	53	18%	17%	0.417
296	13374	68	122	166	103	102	4	107	56%	65%	0.861
145	6020	9	54	184	29	51	3	138	31%	29%	0.469
54	2799	18	100	180	24	93	9	213	69%	53%	0.802
319	13582	47	94	175	81	92	5	85	57%	51%	0.74
104	8939	31	87	168	41	82		114	70%	49%	0.813
103	12665	15	59	162	30	55	3	96	48%	34%	0.402
95	10636	18	111	161	28	111	4	218	60%	66%	0.754
93	1867	21	51	162	36	51	19	48	58%	31%	0.42

116	4903	18	45	147	33	40	2	89	51%	29%	0.343
45	2158	15	43	147	21	41	14	53	65%	28%	0.429
43	1210	9	57	144	14	54	4	81	60%	39%	0.363
41	6507	6	40	145	10	39	1	113	60%	27%	1.382
33	809	0	5	136	5	5	4	46	0%	4%	0.244
70	12808	14	46	128	25	44	4	200	52%	34%	1.022
216	11406	45	87	115	77	77	12	101	52%	69%	0.692
19	441	2	16	123	5	16	2	47	40%	13%	0.391
116	3643	4	27	124	24	26	2	52	17%	21%	0.309
22	1168	6	30	122	10	30	1	42	60%	24%	0.34
113	10908	36	77	115	54	74	5	156	63%	63%	0.636
182	7609	23	59	114	50	58		91	45%	50%	0.449
16	929	6	51	115	8	50	2	87	67%	44%	0.368
2	0	2	17	104	2	17	1	61	100%	16%	0.346
13	944	0	17	101	3	17	10	104	0%	17%	0.361
13	256	0	11	99	3	10		41	0%	11%	1.157
162	6857	11	34	99	33	33	1	77	32%	34%	0.518
5	50	1	17	98	2	16	1	66	50%	17%	0.342
90	4020	7	15	90	16	14	1	37	41%	16%	0.349
91	6262	32	48	86	45	44	4	95	67%	52%	0.649
27	4206	7	21	84	12	20	5	70	54%	23%	0.298
66	3859	6	20	90	15	20	1	61	40%	22%	0.402
37	797	12	21	90	16	21	1	39	75%	23%	0.395
75	5398	37	60	78	46	55		113	74%	72%	0.599
29	1928	11	21	81	13	20		56	85%	26%	0.524
4	28	2	12	81	3	12	1	70	67%	15%	0.261
88	6220	11	32	75	28	32		120	39%	42%	0.465
33	1166	13	24	75	18	24	2	77	72%	32%	0.395
14	129	2	21	72	4	21	4	79	50%	29%	0.366
21	3292	1	23	70	7	22	4	89	14%	32%	0.448
12	922	0	10	70	2	10		63	0%	14%	0.391
6	223	3	13	67	4	11	1	65	75%	19%	0.402
244	12318	18	42	65	60	40	2	161	29%	62%	0.737
146	4551	2	5	61	18	5		28	11%	8%	0.47

23	1242	7	20	58	9	18	3	110	64%	33%	0.517
195	5275	13	27	55	39	27	2	59	33%	48%	0.279
130	7843	20	34	50	34	30	1	91	51%	61%	0.586
115	2064	23	34	53	45	33		50	50%	63%	0.894
58	787	34	41	48	35	36	8	32	87%	77%	0.644
58	1820	18	32	51	27	31	7	101	64%	60%	0.554
135	2992	22	33	50	46	32	1	44	47%	65%	0.968
129	5967	19	24	49	43	24		44	44%	49%	0.825
17	618	1	14	45	4	13	1	66	25%	30%	0.38
128	5438	12	18	39	38	18	1	88	30%	44%	0.654
87	3136	14	22	35	31	22		27	45%	63%	0.375
16	1477	3	7	33	6	7	1	91	50%	21%	0.41
4	84	1	5	32	2	5	1	48	50%	16%	0.444
74	1848	12	19	29	25	17	3	48	44%	61%	0.565
30	3248	7	18	29	11	17		307	58%	58%	1.852
64	1552	13	16	30	26	16		39	50%	53%	0.626
74	3741	12	18	25	24	17	2	81	46%	67%	6.265
2	3	0	6	26	1	6		43	0%	23%	0.426
37	990	5	7	19	11	7	1	52	45%	37%	0.6
1	0	1	4	18	1	4		59	100%	22%	0.334
49	2896	3	4	16	6	4	4	57	43%	24%	0.594
23	914	7	11	16	12	11	1	23	58%	65%	1.067
				16				0	0%	0%	0
16	906	2	5	15	7	5		83	29%	33%	0.39
35	1667	6	10	15	14	10		134	43%	67%	1.196
32	1239	6	8	14	12	8		65	50%	57%	0.5
2	277	0		14	1			82	0%	0%	0.632
1	0	1	3	13	1	3		69	100%	23%	0.275
10	1148	4	6	13	6	6		94	67%	46%	0.456
26	209	5	6	12	11	6		4	45%	50%	0.623
27	956	3	8	11	7	7		36	38%	67%	0.343
19	806	3	6	12	8	6		47	38%	50%	0.458
13	107	9	10	11	11	10		10	82%	91%	0.432



JUNE 13, 2016
COMMISSIONER COURT REGULAR MEETING
PIWIK REPORT
WWW.VALVERDECOUNTY.TEXAS.GOV
AS OF JUNE 7, 2016

ACTION-PAGES REPORT

Label		Unique Pa	Pageviews	Total time	nb_hits_wi	min_time_	max_time_	Entrances	Actions aft	Total time	Bounces
/index		7583	10946	840435	10156	0.001	169.475	6774	27347	1622110	2538
	174	1387	2151	79306	1959	0.001	16.27	427	1889	68282	81
	270	1379	1962	170749	1804	0.001	18.14	1196	2257	167405	827
/jobs.aspx		1184	1612	67902	1496	0.001	36.106	183	430	16831	87
	153	1117	1568	92737	1395	0.001	24.939	566	1743	82099	267
	27	821	1250	46156	1154	0.001	12.794	60	319	20913	10
/agendacenter		797	1112	111824	1005	0.001	25.217	252	625	34762	112
	165	786	1133	59401	1030	0.001	57.047	518	2317	98143	144
	184	694	878	62629	807	0.001	25.074	435	1362	63909	230
/directory.aspx		689	1412	44586	1239	0.001	8.736	53	208	10162	18
	155	557	787	39045	731	0.001	9.32	21	67	3421	9
	185	462	600	48356	545	0.001	9.308	190	458	24361	107
	261	462	585	57198	556	0.001	14.449	43	192	13504	18
	163	454	639	32740	576	0.001	11.484	213	694	37988	77
/alertcenter.aspx		426	503	28538	452	0.001	9.572	38	107	5149	13
	164	351	497	31050	438	0.001	4.269	149	556	32962	67
	181	342	489	32798	466	0.001	16.973	248	745	35486	117
/bids.aspx		340	504	23955	453	0.001	11.143	111	305	21581	35
	161	309	414	35425	362	0.001	19.302	249	626	39959	146
agendacenter		300	384	27108	347	0.001	7.793	192	292	16717	148
/directory.aspx?did=30		291	617	29088	535	0.001	14.953	200	812	32767	98
/jobs.aspx?uniqueid=101&fror		270	348	15515	329	0.001	8.642	10	18	460	7
	148	262	392	14898	367	0.001	15.991	33	162	19760	5
	178	255	345	30981	313	0.001	13.736	116	249	18560	69
	242	255	354	12700	317	0.001	20.026	4	18	1420	0
/requesttracker.aspx		241	332	13788	310	0.001	6.729	7	31	431	4
	150	233	276	24113	264	0.001	15.817	74	175	13889	50
	243	231	295	13298	272	0.001	5.538	12	32	738	3
	151	227	340	15416	300	0.001	5.143	94	310	11439	45
	162	220	305	17771	275	0.001	15.295	87	251	11542	56
	268	206	278	9344	251	0.001	35.483	13	95	5959	3
/sheriff_office.html		205	350	22467	325	0.001	165.924	187	602	28484	70
	180	203	260	18166	236	0.001	13.102	77	179	15697	54

	101	193	243	10088	231	0.001	3.442	11	43	1983	2
/tax_collector.html		191	247	9412	233	0.001	12.831	169	519	20158	72
	176	189	277	25978	245	0.001	8.559	29	145	6020	9
	283	187	256	39864	243	0.001	15.574	26	54	2799	18
	287	183	237	13804	222	0.001	14.956	83	319	13582	47
	173	178	205	19044	198	0.001	25.633	44	104	8939	31
/calendar.aspx?cid=35,		172	228	13037	203	0.001	20.018	32	86	4041	14
	177	172	289	16492	244	0.001	2.954	31	103	12665	15
	258	168	217	36603	205	0.001	16.627	30	95	10636	18
	244	166	217	12399	181	0.001	9.655	119	291	12810	68
	256	163	198	7819	186	0.001	3.629	36	93	1867	21
/directory.aspx?did=7		159	223	12477	201	0.001	2.613	15	91	2304	4
/directory.aspx?did=24		159	235	15682	217	0.001	49.098	54	131	11907	31
	179	154	225	13747	198	0.001	1.861	35	116	4903	18
	9	151	190	8078	176	0.001	7.822	23	45	2158	15
/district_clerk.html		149	199	8109	194	0.001	5.163	104	462	13983	35
	183	148	175	11990	163	0.001	4.083	15	43	1210	9
	292	148	226	16641	208	0.002	21.952	10	41	6507	6
	35	142	197	6479	172	0.001	1.142	5	33	809	0
/jobs.aspx?uniqueid=101&fror		140	177	6893	166	0.001	16.328	9	13	45	7
/list.aspx		137	162	14804	145	0.002	5.874	10	23	2218	6
	152	134	172	26861	157	0.001	65.387	27	70	12808	14
	156	131	220	6525	168	0.001	1.934	24	116	3643	4
	172	128	183	12464	158	0.001	29.901	87	216	11406	45
	189	127	152	5927	140	0.001	3.291	5	19	441	2
	154	124	140	4680	137	0.001	1.943	10	22	1168	6
	171	122	147	18489	138	0.001	11.953	57	113	10908	36
/epayment		120	175	7498	171	0.001	61.558	18	96	3475	6
/bids.aspx?bidid=4		119	155	13939	142	0.002	1.775	26	53	4659	17
	166	117	205	10111	190	0.001	4.228	51	182	7609	23
	175	116	129	9563	120	0.001	13.026	9	16	929	6
/sitemap		108	147	6958	131	0.001	13.581	9	28	928	5
/alertcenter.aspx?aid=burn-ba		106	122	4827	113	0.001	2.534	45	107	2125	27
	159	105	134	6094	125	0.001	1.54	2	2	0	2

myaccount	105	121	15246	118	0.002	14.345	10	137	8738	0
246	103	150	8525	141	0.001	2.802	3	13	944	0
Page URL not defined	102	113	0	0		0				
160	101	132	7765	125	0.001	10.474	34	162	6857	11
190	101	130	4093	124	0.001	96.957	3	13	256	0
/civicalerts.aspx?cid=1	100	110	5396	102	0.001	6.608	3	11	583	2
191	100	115	6592	108	0.001	2.201	2	5	50	1
/library.html	98	133	4143	122	0.001	19.013	89	240	5358	40
/home_page.php	96	120	5539	118	0.001	4.959	81	278	9205	34
/jobs.aspx?uniqueid=101&fror	96	100	6175	95	0.005	44.379	3	3	0	3
251	95	169	3485	135	0.001	4.957	17	90	4020	7
167	92	119	8716	99	0.001	14.571	48	91	6262	32
186	91	124	6364	108	0.001	1.33	13	27	4206	7
157	90	129	5493	120	0.001	3.175	15	66	3859	6
158	90	117	3476	110	0.001	2.747	16	37	797	12
/civicalerts.aspx?aid=25	87	100	5865	95	0.001	19.172	8	10	56	6
187	83	114	9136	108	0.001	2.231	50	75	5398	37
245	82	117	4573	105	0.001	15.418	13	29	1928	11
31	81	113	5673	101	0.001	1.136	3	4	28	2
/directory.aspx?did=22	77	126	8490	119	0.001	2.22	6	19	1910	1
/bids.aspx?bidid=9	76	106	15489	100	0.001	11.287	20	25	584	16
168	76	98	9111	90	0.001	2.77	28	88	6220	11
/directory.aspx?did=5	75	108	4190	101	0.002	1.503	1	5	34	0
/directory.aspx?did=27	75	122	4971	108	0.001	2.53	6	13	387	3
250	75	84	5041	79	0.001	2.089	18	33	1166	13
/civicalerts.aspx?aid=24	73	86	7074	79	0.002	3.061	7	13	1361	5
182	73	89	6444	84	0.001	2.101	7	21	3292	1
247	73	93	5758	85	0.001	1.897	4	14	129	2
284	71	97	4503	92	0.001	1.794	2	12	922	0
295	69	78	3225	70	0.001	1.825	4	6	223	3
/calendar.aspx	68	97	4120	80	0.002	17.687	13	39	2492	5
/directory.aspx?did=12	68	87	2370	81	0.001	3.004	8	15	333	5
/directory.aspx?did=11	66	77	3011	72	0.001	1.202	5	12	89	3

Exits	Unique visi	Unique enl	Unique exi	Clicked in s	Avg. time c	Bounce Ra	Exit rate	Avg. gener	Metadata: Metadata: segment
3728	6628	5904	3157	167	111	37%	49%	0.693	http://www pageUrl==http%3A%2F%2Fwww.
332				20	57	19%	24%	0.531	
1188				45	124	69%	86%	0.701	
424	1160	176	414	10	57	48%	36%	1.1	http://www pageUrl==http%3A%2F%2Fwww.
603				91	83	47%	54%	0.562	
65				23	56	17%	8%	0.341	
451	712	207	397	13	140	44%	57%	0.6	http://www pageUrl==http%3A%2F%2Fwww.
342				33	76	28%	44%	0.597	
400				22	90	53%	58%	0.853	
133	672	52	129	35	65	34%	19%	0.396	http://valv pageUrl==http%3A%2F%2Fvalver
145				28	70	43%	26%	0.467	
267				31	105	56%	58%	0.498	
170				28	124	42%	37%	0.462	
148				7	72	36%	33%	0.545	
114	418	36	111	9	67	34%	27%	0.791	http://www pageUrl==http%3A%2F%2Fwww.
143				5	88	45%	41%	0.455	
197				24	96	47%	58%	0.63	
111	311	106	105	15	70	32%	33%	0.504	http://tx-v pageUrl==http%3A%2F%2Ftx-valv
209				9	115	59%	68%	0.735	
203				47	90	77%	68%	0.622	
169	262	181	152	2	100	49%	58%	0.541	http://valv pageUrl==http%3A%2F%2Fvalver
104	265	9	101		57	70%	39%	0.722	http://www pageUrl==http%3A%2F%2Fwww.
32				9	57	15%	12%	0.493	
114				3	121	59%	45%	0.501	
37				25	50	0%	15%	0.438	
50	240	7	49	17	57	57%	21%	0.665	http://www pageUrl==http%3A%2F%2Fwww.
111				3	103	68%	48%	0.534	
55				6	58	25%	24%	0.437	
102				3	68	48%	45%	0.424	
104				10	81	64%	47%	0.507	
40				7	45	23%	19%	0.584	
127	197	180	123	7	110	37%	62%	1.145	http://valv pageUrl==http%3A%2F%2Fvalver
88				6	89	70%	43%	0.503	

32				5	52	18%	17%	0.417
103	189	167	103		49	43%	54%	0.603 http://valv pageUrl==http%3A%2F%2Fvalver
54				3	137	31%	29%	0.469
100				9	213	69%	53%	0.802
87				5	75	57%	48%	0.74
78					107	70%	44%	0.813
69	161	30	67		76	44%	40%	0.781 http://tx-v pageUrl==http%3A%2F%2Ftx-valv
58				3	96	48%	34%	0.402
111				4	218	60%	66%	0.754
108				3	75	57%	65%	0.769
50				19	48	58%	31%	0.42
57	153	13	56	4	78	27%	36%	0.385 http://valv pageUrl==http%3A%2F%2Fvalver
93	146	43	80		99	57%	58%	1.04 http://ww pageUrl==http%3A%2F%2Fwww
44				2	89	51%	29%	0.343
41				14	53	65%	27%	0.429
56	146	102	55	7	54	34%	38%	0.409 http://valv pageUrl==http%3A%2F%2Fvalver
57				4	81	60%	39%	0.363
40				1	112	60%	27%	1.382
5				4	46	0%	4%	0.244
41	136	8	38		49	78%	29%	0.819 http://ww pageUrl==http%3A%2F%2Fwww
44	134	10	42	6	108	60%	32%	1.608 http://valv pageUrl==http%3A%2F%2Fvalver
46				4	200	52%	34%	1.022
26				2	50	17%	20%	0.309
84				12	97	52%	66%	0.692
16				2	47	40%	13%	0.391
27				1	38	60%	22%	0.34
72				5	152	63%	59%	0.636
36	119	18	35	7	62	33%	30%	0.827 https://tx-v pageUrl==https%3A%2F%2Ftx-valv
89	114	24	88	1	117	65%	75%	0.444 http://valv pageUrl==http%3A%2F%2Fvalver
57					86	45%	49%	0.449
51				2	82	67%	44%	0.368
22	106	9	22	6	64	56%	20%	0.808 http://valv pageUrl==http%3A%2F%2Fvalver
45	105	45	44		46	60%	42%	0.638 http://valv pageUrl==http%3A%2F%2Fvalver
16				1	58	100%	15%	0.346

22				1	145	0%	21%	1.733
15				10	83	0%	15%	0.361
	101			2	0	0%	0%	0
34				1	77	32%	34%	0.518
11					41	0%	11%	1.157
23	99	3	23	2	54	67%	23%	0.616 http://valv pageUrl==http%3A%2F%2Fvalver
17				1	66	50%	17%	0.342
61	94	85	59	4	42	45%	62%	0.729 http://valv pageUrl==http%3A%2F%2Fvalver
49	93	78	48	3	58	42%	51%	0.584 http://valv pageUrl==http%3A%2F%2Fvalver
25	95	2	24		64	100%	26%	1.329 http://valv pageUrl==http%3A%2F%2Fvalver
15				1	37	41%	16%	0.349
47				4	95	67%	51%	0.649
21				5	70	54%	23%	0.298
20				1	61	40%	22%	0.402
21				1	39	75%	23%	0.395
41	79	8	36		67	75%	47%	0.789 http://valv pageUrl==http%3A%2F%2Fvalver
57					110	74%	69%	0.599
21					56	85%	26%	0.524
12				1	70	67%	15%	0.261
22	73	6	21		110	17%	29%	0.439 http://tx-v pageUrl==http%3A%2F%2Ftx-valv
64	68	17	57	1	204	80%	84%	0.505 http://valv pageUrl==http%3A%2F%2Fvalver
30					120	39%	39%	0.465
14	75	1	14		56	0%	19%	0.364 http://www pageUrl==http%3A%2F%2Fwww
20	75	6	20		66	50%	27%	0.292 http://www pageUrl==http%3A%2F%2Fwww
22				2	67	72%	29%	0.395
24	67	6	23	1	97	71%	33%	0.51 http://valv pageUrl==http%3A%2F%2Fvalver
23				4	88	14%	32%	0.448
21				4	79	50%	29%	0.366
10					63	0%	14%	0.391
12				1	47	75%	17%	0.402
15	67	13	15	3	61	38%	22%	0.84 http://www pageUrl==http%3A%2F%2Fwww
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23	64	5	23		46	60%	35%	0.336 http://www pageUrl==http%3A%2F%2Fwww

valverdecountry.texas.gov%2F

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valverdecountry.civicplus.com%2Fbids.aspx

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valverdecountry.texas.gov%2Frequesttracker.aspx

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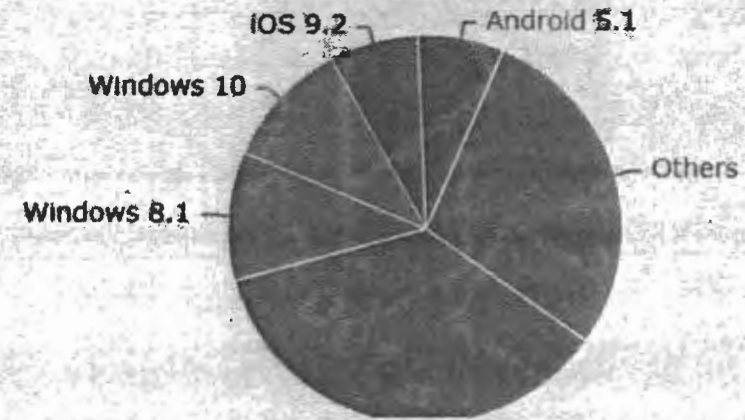
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COMMISSIONER COURT REGULAR MEETING
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AS OF JUNE 7, 2016

PIECHART SUMMARY REPORTS

- OPERATING SYSTEMS
- BROWSER ENGINES
- CONTINENT
- BROWSER LANGUAGE
- COUNTRY
- REGION
- CITY
- TIMES

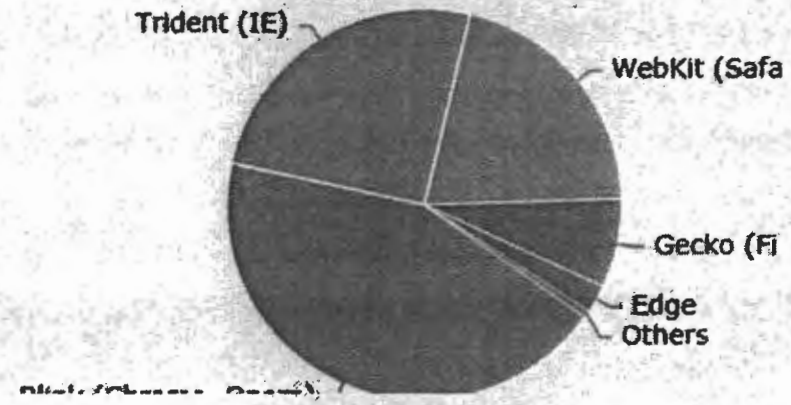
OPERATING SYSTEMS GRAPH REPORT

— Visits



BROWSER ENGINES GRAPH REPORT

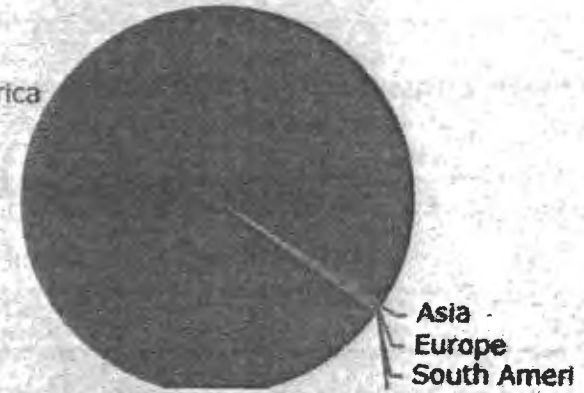
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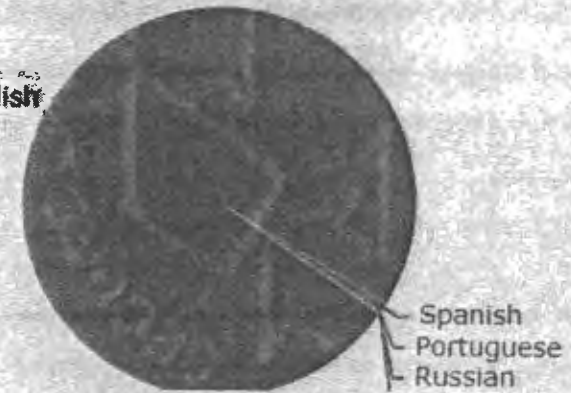
North America



BROWSER LANGUAGE GRAPH REPORT

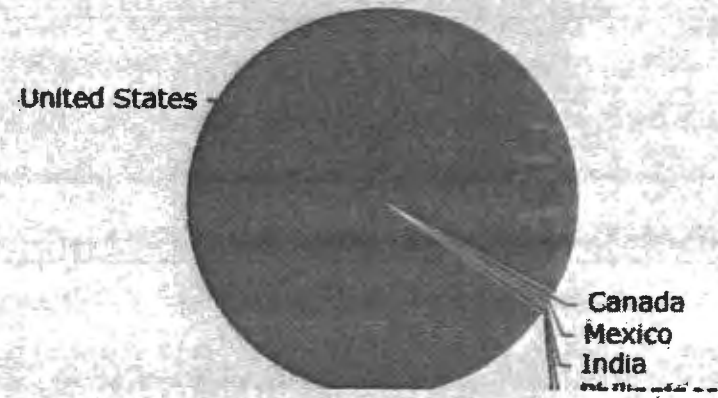
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English



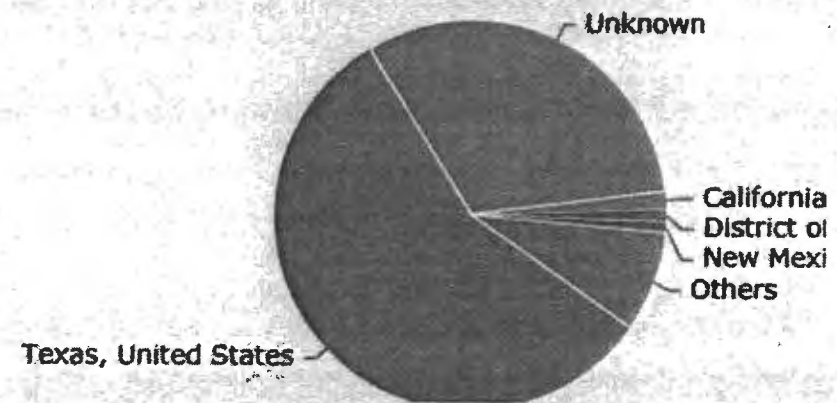
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— Visits



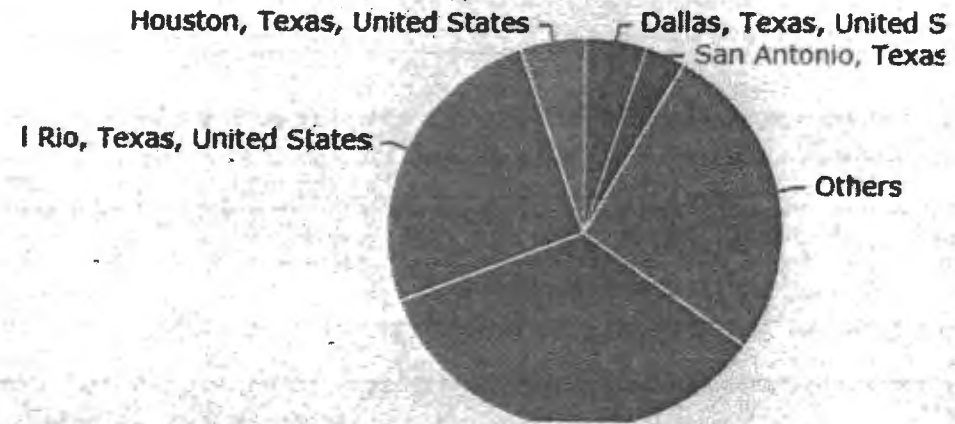
REGION GRAPH REPORT

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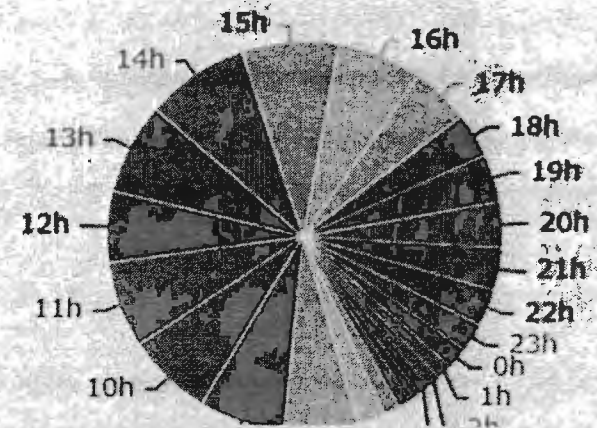
CITY GRAPH REPORT

— Visits



TIMES GRAPH REPORT

— Visits





VAL VERDE COUNTY
HUMAN RESOURCES DEPT

MEMORANDUM

To: Efrain Valdez, County Judge

From: Juanita Barrera, HR Director

Date: June 7, 2016

Subject: **AGENDA ITEMS FOR JUNE 2016**

Listed below are several personnel matters which need to be part of the upcoming June agenda for HR reporting period from May 9, 2016 through June 8, 2016.

- A. Jo Ann Cervantes, District Clerk, requesting to have Mr. Frank Lowe, start issuing checks to Vanessa Williams, with an annual salary of \$24,745.06 effective May 16, 2016. Vanessa Williams has been promoted to Deputy Clerk III. Ms. Williams is replacing Denise Salazar who has resigned.
- B. Jo Ann Cervantes, District Clerk, requesting to have Mr. Frank Lowe, start issuing checks to Ana Guia, with an annual salary of \$20,750.00 effective May 16, 2016. Ana Guia has been promoted to Deputy Clerk II. Ms. Guia is replacing Vanessa Williams who was promoted.
- C. Jo Ann Cervantes, District Clerk, requesting to have Mr. Frank Lowe, start issuing checks to Julieta Thomas, Deputy Clerk I with an annual salary of \$19,712.50 effective May 16, 2016. Ms. Thomas is replacing Ana Guia who was promoted.
- D. Graciela Monday, Librarian, requesting to have Mr. Frank Lowe, start issuing checks to Jaqueline Gonzalez, Part-time Summer Helper with an hourly salary of \$7.25 effective June 6, 2016. Ms. Gonzalez will be working through the August, 2016.
- E. Graciela Monday, Librarian, requesting to have Mr. Frank Lowe, start issuing checks to Beatriz Navarro, Part-Time Librarian with an hourly rate of \$7.25 effective May 16, 2016. Ms. Navarro is replacing Elizabeth Archila who was promoted.
- F. Graciela Monday, Librarian, requesting to have Mr. Frank Lowe, County Auditor stop issuing checks to Graciela Davila, Part-time Librarian I effective May 12, 2016. Ms. Davila was terminated.

- G. Juanita Barrera, HR Director, requesting to have Mr. Frank Lowe, County Auditor stop issuing checks to Clare Aycock, Assistant HR Director effective May 16, 2016. Ms. Aycock has resigned.
- H. Juanita Barrera, HR Director, requesting to have Mr. Frank Lowe, start issuing checks to Nereida Rubio, HR Assistant/Benefit Coordinator with an annual salary of \$25,937.50 effective May 16, 2016. Consideration of a base pay change to \$30,000 is being requested and approval of the new Job Description. This position involves a lot of work with employee benefits plus the additional duties with payroll timekeeping. Ms. Rubio is replacing Clare Aycock who resigned.
- I. Beatriz Munoz, Tax Assessor/Collector, requesting to have Mr. Frank Lowe, County Auditor stop issuing checks to Maria Arreola, Deputy Clerk effective May 31, 2016. Ms. Arreola has resigned.
- J. Beatriz Munoz, Tax Assessor/Collector, requesting to have Mr. Frank Lowe, County Auditor start issuing checks to Martha Diaz, Deputy Clerk, with an annual salary of \$19,712.50 effective June 1, 2016. Ms. Diaz has been promoted from Part-time to Full time. Ms. Diaz is replacing Maria Arreola who has resigned.
- K. Rogelio Musquiz, Purchasing Agent, requesting to have Mr. Frank Lowe, County Auditor stop issuing checks to Maria Martinez, Purchasing Assistant effective May 31, 2016. Ms. Martinez has resigned.
- L. Rogelio Musquiz, Purchasing Agent, requesting to have Mr. Frank Lowe, County Auditor start issuing checks to Melissa Vasquez, Purchasing Assistant, with an annual salary of \$22,825.00 effective June 16, 2016. Ms. Vasquez is replacing Maria Martinez who has resigned.
- M. Joe Frank Martinez, Sheriff, requesting to have Mr. Frank Lowe, County Auditor start issuing checks to Charles B. Mendeke, Deputy Sheriff/Patrol (Cadet) with an annual salary of \$31,125.00 effective May 9, 2016. Mr. Mendeke is replacing Jose Castorena, who has resigned.
- N. Joe Frank Martinez, Sheriff, requesting to have Mr. Frank Lowe, County Auditor stop issuing checks to Jeannette Mendoza, State Records Clerk, effective May 20, 2016. Ms. Mendoza has resigned.
- O. Joe Frank Martinez, Sheriff, requesting to have Mr. Frank Lowe, County Auditor start issuing checks to Nataly Owens-Sanchez who has been promoted to State Records Clerk with an annual salary of \$25,528.81 effective May 23, 2016. Ms. Owens-Sanchez is replacing Jeannette Mendoza, who has resigned.
- P. Joe Frank Martinez, Sheriff, requesting to have Juan Herrera, transferred to Bailiff from Transport with no change in salary, effective May 28, 2016. Mr. Herrera is replacing Fidel Navarro, who had resigned.
- Q. Joe Frank Martinez, Sheriff, requesting to have Mr. Frank Lowe, County Auditor start issuing checks to Shaun M. Davis, Deputy Sheriff/Patrol (Cadet) with an annual salary of \$31,125.00 effective May 31, 2016. Mr. Davis is replacing Juan Herrera who transferred.
- R. Joe Frank Martinez, Sheriff, requesting to have Gerald Martinez, transferred to Receptionist from Clerk with no change in salary, effective May 28, 2016. Mr. Martinez is replacing Nataly Owens-Sanchez, who was promoted.

- S. Joe Frank Martinez, Sheriff, requesting to have Rosalinda Zuniga, transferred to Clerk from State Records Clerk with no change in salary, effective May 28, 2016. Ms. Zuniga is replacing Gerald Martinez, who was transferred.
- T. Joe Frank Martinez, Sheriff, requesting to have Mr. Frank Lowe, County Auditor stop issuing checks to Tracy Humphreys, Amistad Intelligence (Management Analyst HIDTA/AIC), effective May 27, 2016. Ms. Humphreys has resigned.
- U. Joe Frank Martinez, Sheriff, requesting to have Mr. Frank Lowe, start issuing checks to Noemi Guerra, with an annual salary of \$45,312.39 effective May 30, 2016. Noemi Guerra has been promoted to Amistad Intelligence (Management Analyst HIDTA/AIC). Ms. Guerra is replacing Tracy Humphreys who has resigned.
- V. Joe Frank Martinez, Sheriff, requesting to have Pamela Glover, transferred to State Records Clerk from Communications Operator with an annual salary of \$19,712.50, effective May 30, 2016. Ms. Glover is replacing Rosalinda Zuniga who was transferred to Clerk.
- W. Joe Frank Martinez, Sheriff, requesting to have Mr. Frank Lowe, County Auditor start issuing checks to Warren Siller, Telecommunications Operator, with an annual salary of \$20,750.00 effective June 6, 2016. Mr. Siller is replacing Pamela Glover who transferred.
- X. Joe Frank Martinez, Sheriff, requesting to have Mr. Frank Lowe, County Auditor stop issuing checks to David Kelley, Deputy Sheriff, effective May 31, 2016. Mr. Kelley has resigned.
- Y. Joe Frank Martinez, Sheriff, requesting to have Mr. Frank Lowe, County Auditor start issuing checks to Dee Jimenez, Deputy Sheriff/Patrol (Cadet), with an annual salary of \$31,125.00 effective June 6, 2016. Ms. Jimenez is replacing David Kellye who has resigned.
- Z. Joe Frank Martinez, Sheriff, requesting to have Mr. Frank Lowe, County Auditor stop issuing checks to Daisy Mireles, Deputy Sheriff, effective June 3, 2016. Ms. Mireles was terminated.



VAL VERDE COUNTY JOB DESCRIPTION

DEPARTMENT: Human Resources

LOCATION: 400 Pecan Street – 3rd Floor

JOB TITLE: HR Assistant/Benefit Coordinator

FLSA TYPE: ☐ Exempt

REPORTS TO: Human Resources Director

☐ Nonexempt

TYPE OF POSITION:

HOURS WORKED: 37.5/WEEK

- ☐ Full-time
☐ Part-time
☐ Temporary

GENERAL DESCRIPTION:

The Human Resources Assistant provides overall support to the Human Resources Director and the Human Resources Office. Assist in maintaining accurate employee records and files. Completes assigned reporting functions involving new hires, promotions, transfers, resignations and terminations and other information. Assists in informing new and existing employees of human resource policies and programs as needed. Performs general office support functions and assists area personnel as necessary. Works with time entry and time keeping for processing of payroll. Reports to the Human Resources Director. Will be responsible for developing, maintain, and updating employee benefits with minimal supervision and direction. The HR Assistant assists the Director of HR with the administration of the day-to-day operations of the human resources functions and duties.

SPECIFIC RESPONSIBILITIES:

1. Assist in recruiting and staffing process using the Middle Rio Grande Workforce Center.
2. Ensures all employee files and records are maintained in accordance with established Federal, State and County regulations.
3. Completes bi-weekly miscellaneous research, reports, and memos as requested.
4. Conducts new employee orientation and exit interviews.
5. Processes and enrolls new hires.
6. Provide assistance with time entry and corrections.
7. Works with Tyler and ESS System.
8. Enter electronic data into BCBSTX and TCDRS Systems.
9. Receives and screens visitors and telephone calls.
10. Receives and tracks employment referrals and applications.
11. Obtains and conveys information as needed.
12. Assists with employee relations and services.
13. Participates in departmental strategic planning.
14. Schedules meetings and interviews.
15. Schedules departmental training, travel and processes all necessary documentation.
16. Handles purchase order requisitions and maintains a file.
17. Responsible for ensuring orientation packets are up to date with necessary materials.

18. Ensure that the office is stocked with the necessary publications for employee access.
19. Assist in creating presentations for meetings.
20. Stays well informed regarding HR developments.
21. Performs miscellaneous clerical functions and special projects as assigned.
22. Assist in Wellness Program and promote Employee safety.
23. Overseeing the maintenance of employee benefits records through on-line data terminal.
24. Coordinate the medical, dental, vision and insurance coverage and flexible benefit plan.
25. Assist with the day-to-day efficient operation of the H.R. office.
26. Performs related work as required. (Position may not include all the duties listed, nor do the examples cover all the duties, which may be performed or supervised.)

WORK EXPERIENCE REQUIREMENTS:

Minimum of 2 year experience in a Human Resources capacity. 2 year experience in health benefits, experience in timekeeping, payroll process, workers compensation preparation, Data Entry, Personal Computers, Spreadsheet Software, Word Processing Software.

EDUCATION REQUIREMENTS:

High School Diploma or GED (General Equivalency Diploma). Some college preferred.

PHYSICAL REQUIREMENTS:

- Lifting:** occasionally required to stand, walk, lift, reach with arms and hands, climb or balance, and to stoop, kneel.
- Travel:** Required to travel in town at times, out of town for training.
- Shift Work:** Work is Monday thru Friday 8:00 a.m.-4:30 p.m.
- Other:** Able to work late at times.

Job Description Acknowledgement

I have received, reviewed and fully understand the job description for **HR ASSISTANT/BENEFIT COORDINATOR**. I further understand that I am responsible for the satisfactory execution of the essential functions described therein, under any and all conditions as described.

Employee Name _____ Date _____

Employee Signature _____



VAL VERDE COUNTY

EXEMPT POSITIONS - Effective March 11, 2013

1. ALL ELECTED OFFICIALS
2. ADMINISTRATIVE ASSISTANT
3. ATTORNEY
4. AUDITOR
5. COUNTY AGENT
6. COUNTY AGENT/HOME ECONOMIST
7. COURT COORDINATOR
8. COURT REPORTER
9. EMERGENCY MANAGEMENT COORDINATOR
10. FIRE SUPERVISOR
11. FOREMAN
12. HEALTH INSPECTOR
13. HUMAN RESOURCES DIRECTOR
14. IT SPECIALIST
15. LIBRARIAN
16. PARKS SUPERINTENDENT
17. PURCHASING AGENT
18. SHERIFF'S OFFICE CHIEF DEPUTIES
19. SHERIFF'S OFFICE JAIL MONITOR
20. VETERANS OFFICER



**VAL VERDE COUNTY
HUMAN RESOURCES DEPT**

M E M O R A N D U M

TO: Efrain Valdez, County Judge
Commissioner Ramon, Pct. 1
Commissioner Owens, Pct. 2
Commissioner Nettleton, Pct. 3
Commissioner Flores, Pct. 4

FROM: Juanita Barrera, HR Director

DATE: May 26, 2016

SUBJECT: **Exempt Vs. Non-Exempt Status**

As previously mentioned in my memo of May 26, 2016, the Fair Labor Standards Act (FLSA), has amended the wage and overtime pay requirements to take effect December 1, 2016 and at this time it would be appropriate to revisit the current exempt positions which were placed into effect March 11, 2013.

I have been reviewing some of the exempt positions with our County Attorney Ms. Smith and also with Mr. Rollie Ford of TAC and there are a couple which might be misclassified.

Remove:

1. Elected Officials – Are not exempt or non-exempt, do not fall under FLSA.
2. Auditor – falls in the same status as elected officials

Add:

1. 1st Assistant County Auditor
2. Assistant County Attorney

Review/Evaluate:

1. Administrative Assistants – Job descriptions need to be reviewed. Currently have 5 employees who are in this position and 4 are exempt and 1 is not.
2. Court Coordinator
3. Court Reporter

These recommended changes fall under the FLSA and ultimately if there is some doubt in making a decision on a position, it is best to classify a position "Non-Exempt" vs. "Exempt".

Also, there is the FLSA checklist which provides guidance which the DOL designates as appropriate for exemptions. Those generally fall into the following categories: executive, administrative, learned professional, computer professional, and outside sales.

Attached is a list for the courts consideration of the positions which would be classified as Exempt Status. If further information is needed, please do not hesitate to call me.

Attachment

Cc: Ana Smith, County Attorney
Frank Lowe, County Auditor



VAL VERDE COUNTY

EXEMPT POSITIONS – EFFECTIVE _____

1. Assistant County Attorney
2. County Agent
3. Emergency Management Coordinator
4. Fire Supervisor
5. Health Inspector
6. Human Resources Director
7. Court Coordinator
8. Court Reporter
9. 1st Assistant County Auditor
10. IT Specialist
11. Library Supervisor
12. Foreman
13. Parks Superintendent
14. Purchasing Agent
15. Sheriff's Chief Deputy
16. Veterans Officer
17. Sheriff's Jail Monitor

Efrain Valdez, County Judge

Ramiro Ramon, Commissioner Pct. 1

Lewis Owens, Commissioner Pct. 2

Robert Nettleton, Commissioner Pct. 3

Gustavo Flores, Commissioner Pct. 4



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e-Mail: ckj@flsa.com

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Coverage under the FLSA

Most jobs are governed by the FLSA. Some are not. Some jobs are excluded from FLSA coverage by statute. Other jobs, while governed by the FLSA, are considered "exempt" from the FLSA overtime rules.

Exclusions from FLSA coverage.

Particular jobs may be completely excluded from coverage under the FLSA overtime rules. There are two general types of complete exclusion. Some jobs are specifically excluded in the statute itself. For example, employees of movie theaters and many agricultural workers are not governed by the FLSA overtime rules. Another type of exclusion is for jobs which are governed by some other specific federal labor law. As a general rule, if a job is governed by some other federal labor law, the FLSA does not apply. For example, most railroad workers are governed by the Railway Labor Act, and many truck drivers are governed by the Motor Carriers Act, and not the FLSA. Many of FLSA exclusions are found in §213 of the FLSA.

Exempt or Nonexempt.

Employees whose jobs are governed by the FLSA are either "exempt" or "nonexempt." Nonexempt employees are entitled to overtime pay. Exempt employees are not. Most employees covered by the FLSA are nonexempt. Some are not.

Some jobs are classified as exempt by definition. For example, "outside sales" employees are exempt ("inside sales" employees are nonexempt). For most employees, however, whether they are exempt or nonexempt depends on (a) how much they are paid, (b) how they are paid, and (c) what kind of work they do.

With few exceptions, to be exempt an employee must (a) be paid at least \$23,600 per year (\$455 per week), and (b) be paid on a salary basis, and also (c) perform exempt job duties. These requirements are outlined in the FLSA Regulations (promulgated by the U.S. Department of Labor). Most employees must meet all three "tests" to be exempt.

Salary level test.

Employees who are paid less than \$23,600 per year (\$455 per week) are nonexempt. (Employees who earn more than \$100,000 per year are almost certainly exempt.)

Salary basis test.

Generally, an employee is paid on a salary basis if s/he has a "guaranteed minimum" amount of money s/he can count on receiving for any work week in which s/he performs "any" work. This amount need not be the entire compensation received, but there must be some amount of pay the employee can count on receiving in any work week in which s/he performs any work. Some "rules of thumb" indicating that an employee is paid on a salary basis include whether an employee's base pay is computed from an annual figure divided by the number of paydays in a year, or whether an employee's actual pay is lower in work periods when s/he works fewer than the normal number of hours. However, whether an employee is paid on a salary basis is a "fact," and thus specific evaluation of particular circumstances is necessary. Whether an employee is paid on a salary basis is not affected by whether pay is expressed in hourly terms (as this is a fairly common requirement of many payroll computer programs), but whether the employee in fact has a "guaranteed minimum" amount of pay s/he can count on.

The FLSA salary basis test applies only to reductions in monetary amounts. Requiring an employee to charge absences from work to leave accruals is not a reduction in "pay," because the monetary amount of the employee's paycheck remains the same. Similarly, paying an employee more than the guaranteed salary amount is not normally inconsistent with salary basis status, because this does not result in any reduction in the base pay.

With some exceptions, the base pay of a salary basis employee may not be reduced based on the "quality or quantity" of work performed (provided that the employee does "some" work in the work period). This usually means that the base pay of a salary basis employee may not be reduced if s/he performs less work than normal, if the reason for that is determined by the employer. For example, a salary basis pay employee's base pay may not be reduced if there is

"no work" to be performed (such as for a plant closing or slow period), and a salary basis employee's base pay may not be reduced for partial day absences. However, employers may "dock" the base pay of salary basis employees in full day increments, for disciplinary suspensions, or for personal leave, or for sickness under a bona fide sick leave plan (as for example if the employee has run out of accrued sick leave).

Thus, there can be "permissible" and "impermissible" reductions in salary basis pay. Permissible reductions have no effect on the employee's exempt status. Impermissible reductions may, in that the general rule is that an employee who is subjected to impermissible reductions in salary is no longer paid on a salary basis, and is therefore nonexempt. However, employers have several avenues by which they can "cure" impermissible reductions in salary basis pay, and as a practical matter these make it unlikely that an otherwise exempt employee would become nonexempt because of salary basis pay problems. The salary basis pay requirement for exempt status does not apply to some jobs (for example, doctors, lawyers and schoolteachers are exempt even if the employees are paid hourly).

The duties tests.

An employee who meets the salary level tests and also the salary basis tests is exempt only if s/he also performs exempt job duties. These FLSA exemptions are limited to employees who perform relatively high-level work. Whether the duties of a particular job qualify as exempt depends on what they are. Job titles or position descriptions are of limited usefulness in this determination. (A secretary is still a secretary even if s/he is called an "administrative assistant," and the chief executive officer is still the CEO even if s/he is called a janitor.) It is the actual job tasks that must be evaluated, along with how the particular job tasks "fit" into the employer's overall operations.

There are three typical categories of exempt job duties, called "executive," "professional," and "administrative."

Exempt executive job duties.

Job duties are exempt executive job duties if the employee

1. regularly supervises two or more other employees, and also
2. has management as the primary duty of the position, and also,
3. has some genuine input into the job status of other employees (such as hiring, firing, promotions, or assignments).

Supervision means what it implies. The supervision must be a regular part of the employee's job, and must be of other employees. Supervision of non-employees does not meet the standard. The "two employees" requirement may be met by supervising two full-time employees or the equivalent number of part-time employees. (Two half-time employees equal one full-time employee.)

"Mere supervision" is not sufficient. In addition, the supervisory employee must have "management" as the "primary duty" of the job. The FLSA Regulations contain a list of typical management duties. These include (in addition to supervision):

- interviewing, selecting, and training employees;
- setting rates of pay and hours of work;
- maintaining production or sales records (beyond the merely clerical);
- appraising productivity; handling employee grievances or complaints, or disciplining employees;
- determining work techniques;
- planning the work;
- apportioning work among employees;
- determining the types of equipment to be used in performing work, or materials needed;
- planning budgets for work;
- monitoring work for legal or regulatory compliance;
- providing for safety and security of the workplace.

Determining whether an employee has management as the primary duty of the position requires case-by-case evaluation. A "rule of thumb" is to determine if the employee is "in charge" of a department or subdivision of the enterprise (such as a shift). One handy clue might be to ask who a telephone inquiry would be directed to if the caller asked for "the boss." Typically, only one employee is "in charge" at any particular time. Thus, for example, if a "sergeant" and a "lieutenant" are each at work at the same time (in the same unit or subunit of the organization), only the lieutenant is "in charge" during that time.

An employee may qualify as performing executive job duties even if s/he performs a variety of "regular" job duties as well. For example, the night manager at a fast food restaurant may in reality spend most of the shift preparing food and serving customers. S/he is, however, still "the

boss" even when not actually engaged in "active" bossing duties. In the event that some "executive" decisions are required, s/he is there to make them, and this is sufficient.

The final requirement for the executive exemption is that the employee have genuine input into personnel matters. This does not require that the employee be the final decision maker on such matters, but rather that the employee's input is given "particular weight." Usually, it will mean that making personnel recommendations is part of the employee's normal job duties, that the employee makes these kinds of recommendations frequently enough to be a "real" part of the job, and that higher management takes the employee's personnel suggestions or recommendations seriously.

Exempt professional job duties.

The job duties of the traditional "learned professions" are exempt. These include lawyers, doctors, dentists, teachers, architects, clergy. Also included are registered nurses (but not LPNs), accountants (but not bookkeepers), engineers (who have engineering degrees or the equivalent and perform work of the sort usually performed by licensed professional engineers), actuaries, scientists (but not technicians), pharmacists, and other employees who perform work requiring "advanced knowledge" similar to that historically associated with the traditional learned professions.

Professionally exempt work means work which is predominantly intellectual, requires specialized education, and involves the exercise of discretion and judgment. Professionally exempt workers must have education beyond high school, and usually beyond college, in fields that are distinguished from (more "academic" than) the mechanical arts or skilled trades. Advanced degrees are the most common measure of this, but are not absolutely necessary if an employee has attained a similar level of advanced education through other means (and perform essentially the same kind of work as similar employees who do have advanced degrees).

Some employees may also perform "creative professional" job duties which are exempt. This classification applies to jobs such as actors, musicians, composers, writers, cartoonists, and some journalists. It is meant to cover employees in these kinds of jobs whose work requires invention, imagination, originality or talent; who contribute a unique interpretation or analysis.

Identifying most professionally exempt employees is usually pretty straightforward and uncontroversial, but this is not always the case. Whether a journalist is professionally exempt, for example, or a commercial artist, will likely require careful analysis of just what the employee actually does.

Exempt Administrative job duties.

The most elusive and imprecise of the definitions of exempt job duties is for exempt "administrative" job duties.

The Regulatory definition provides that exempt administrative job duties are

- (a) office or nonmanual work, which is
- (b) directly related to management or general business operations of the employer or the employer's customers, and
- (c) a primary component of which involves the exercise of independent judgment and discretion about
- (d) matters of significance.

The administrative exemption is designed for relatively high-level employees whose main job is to "keep the business running." A useful rule of thumb is to distinguish administrative employees from "operational" or "production" employees. Employees who make what the business sells are not administrative employees. Administrative employees provide "support" to the operational or production employees. They are "staff" rather than "line" employees. Examples of administrative functions include labor relations and personnel (human resources employees), payroll and finance (including budgeting and benefits management), records maintenance, accounting and tax, marketing and advertising (as differentiated from direct sales), quality control, public relations (including shareholder or investment relations, and government relations), legal and regulatory compliance, and some computer-related jobs (such as network, internet and database administration). (See Computer employees.)

To be exempt under the administrative exemption, the "staff" or "support" work must be office or nonmanual, and must be for matters of significance. Clerical employees perform office or nonmanual support work but are not administratively exempt. Nor is administrative work exempt just because it is financially important, in the sense that the employer would experience financial losses if the employee fails to perform competently. Administratively exempt work typically involves the exercise of discretion and judgment, with the authority to make independent decisions on matters which affect the business as a whole or a significant part of it.

Questions to ask might include whether the employee has the authority to formulate or interpret company policies; how major the employee's assignments are in relation to the overall business operations of the enterprise (buying paper clips versus buying a fleet of delivery vehicles, for example); whether the employee has the authority to commit the employer in matters which have significant financial impact; whether the employee has the authority to deviate from company policy without prior approval.

An example of administratively exempt work could be the buyer for a department store. S/he performs office or nonmanual work and is not engaged in production or sales. The job involves work which is necessary to the overall operation of the store -- selecting merchandise to be ordered as inventory. It is important work, since having the right inventory (and the right amount of inventory) is crucial to the overall well-being of the store's business. It involves the exercise of a good deal of important judgment and discretion, since it is up to the buyer to select items which will sell in sufficient quantity and at sufficient margins to be profitable. Other examples of administratively exempt employees might be planners and true administrative assistants (as differentiated from secretaries with fancy titles). Bookkeepers, "gal Fridays," and most employees who operate machines are not administratively exempt.

Merely clerical work may be administrative, but it is not exempt. Most secretaries, for example, may accurately be said to be performing administrative work, but their jobs are not usually exempt. Similarly, filing, filling out forms and preparing routine reports, answering telephones, making travel arrangements, working on customer "help desks," and similar jobs are not likely to be high-level enough to be administratively exempt. Many clerical workers do in fact exercise some discretion and judgment in their jobs. However, to "count" the exercise of judgment and discretion must be about matters of considerable importance to the operation of the enterprise as a whole.

Routinely ordering supplies (and even selecting which vendor to buy supplies from) is not likely to be considered high- enough to qualify the employee for administratively exempt status. There is no "bright line." Some secretaries may indeed be high-level, administratively exempt employees (for example, the secretary to the CEO who really does "run his life"), while some employees with fancy titles (e.g., "administrative assistant") may really be performing nonexempt clerical duties.

Rights of exempt employees.

An exempt employee has virtually "no rights at all" under the FLSA overtime rules. About all an exempt employee is entitled to under the FLSA is to receive the full amount of the base salary in any work period during which s/he performs any work (less any permissible deductions). Nothing in the FLSA prohibits an employer from requiring exempt employees to "punch a clock," or work a particular schedule, or "make up" time lost due to absences. Nor does the FLSA limit the amount of work time an employer may require or expect from any employee, on any schedule. ("Mandatory overtime" is not restricted by the FLSA.)

Keep in mind that this discussion is limited to rights under the FLSA. Exempt employees may have rights under other laws or by way of employment policies or contracts.

Rights of nonexempt employees.

Nonexempt employees are entitled under the FLSA to time and one-half their "regular rate" of pay for each hour they actually work over the applicable FLSA overtime threshold in the applicable FLSA work period. (See, "[FLSA Overtime](#)")

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